# REPORT

ON THE

# LAND REVENUE ADMINISTRATION OF BURMA

DURING THE YEAR ENDED THE 30TH JUNE 1908

1901-02 to 1909-10

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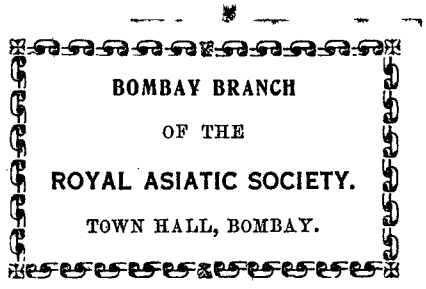


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# REPORT

ON THE

# LAND REVENUE ADMINISTRATION OF BURMA

## DURING THE 15 MONTHS ENDED 30TH JUNE 1902.

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# RESOLUTION

ON THE

# LAND REVENUE ADMINISTRATION OF BURMA

## DURING THE FIFTEEN MONTHS ENDED 30TH JUNE 1902.

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Extract from the Proceedings of the Government of Burma in the Revenue Department,—No. 1R.-19, dated the 19th December 1902.

READ—

Report on the Land Revenue Administration of Burma for 1901-02, submitted with letter No. 1181-1R.—8, dated the 29th November 1902, from the Secretary to the Financial Commissioner.

Report on Land Records Administration for 1901-02, submitted with letter No. 404-1R.—2, dated the 12th Septembr 1902, from the Secretary to the Financial Commissioner.

RESOLUTION.—The information which has hitherto been embodied in the Annual Revenue Administration Report has now, under the orders of the Government of India, been distributed throughout three separate reports, the two cited in the preamble above, and the Season and Crop report which issued early in August and has been separately reviewed by the Lieutenant-Governor.

The report on the Land Revenue Administration has also been changed so as to cover the year ending 30th June and not the financial year, and in consequence the present report deals necessarily with a period of fifteen months. The 1st December has been fixed as the date on which the report should be completed by the Financial Commissioner, and it was punctually received this year. It is now found that this date does not permit of sufficient time for the embodiment of this report in the General Administration Report of the Province which issues on the 15th December, and the Lieutenant-Governor requests that in future the Land Revenue Administration Report may be submitted by the 15th November at latest.

2. The report shows that, after making due allowance for the longer period dealt with, there has again been a large increase in the land revenue assessed in Lower Burma, resulting both from extensions of cultivation and, in certain districts, from the increase in the rates of assessment on revision settlement. The revenue at the enhanced rates was collected without difficulty, and is shown not to have pressed heavily on the cultivator. The Lieutenant-Governor desires a special report on the alleged severity of the assessment of garden lands in Tavoy district at the rates imposed in 1899. His Honour is unable to agree with the Financial Commissioner that full revenue rates should not be assessed on the large areas which are regularly occupied for grazing purposes in Akyab district, and doubts the advisability of again empowering Revenue Surveyors to assess fallow lands at reduced rates throughout the whole of Lower Burma. The present system under which, except in certain areas, application for fallow assessment is required to be made by the cultivator, was introduced after full consideration in order to check land speculation, and cannot be lightly discarded.

Land revenue.

The season was far from favourable in Upper Burma, and the system of assessment on mature crops only, which has now been generally introduced, resulted, as was to be expected, in considerable variations, tending generally to reduction, in the revenue demand. His Honour is pleased to see that both in Myingyan and Thayetmyo districts where revenue was assessed on all lands for the first time, and in the other dry zone districts in which crops are most precarious, the assessment has been carefully made so as to necessitate few remissions and permit of the early collection of the net revenue. In Mandalay and Kyauksè districts a more narrow interpretation was rightly given to the term "matured crop," and considerable remissions were needed. The Lieutenant-Governor would have been glad to have a full report at the time showing on what basis the reduction of settlement rates in part of the Mandalay district was framed, and the Deputy Commissioner should now submit this information.

Water-rate.

3. The assessment of water-rate has so far been restricted to lands irrigated from Government works and not paying land revenue. A considerable decrease was to be expected with the short rainfall in Upper Burma. Except for the construction of some of the minor water-courses, the new Mandalay canal is now completed and full assessments of water-rate on all the land irrigated from the canal will shortly be introduced. The remarks in paragraph 10 of the report on the upkeep of small tanks in the dry zone districts will be considered in the Irrigation Department.

Capitation-tax and thathameda.

4. A steady increase is shown in the capitation-tax receipts. A widespread fraud in connection with the collection of this tax was brought to light in Thatôn district. The fraud had been possible owing to neglect of rules and want of care in the past on the part of the district officers, and the Lieutenant-Governor trusts that such neglect will not be permitted to recur in future. The rates of *thathameda* were carefully adjusted except in one or two districts, so as to allow for the unfavourable conditions in Upper Burma. District officers should see that the *thamadis* carry out properly the duty of village adjustment. The tendency to uniform assessment noted by the Financial Commissioner in paragraph 13 of the report has possibly been wrongly encouraged in some instances by officers with Lower Burma experience of the capitation-tax.

Fisheries

5. The Lieutenant-Governor notes with satisfaction the improvements which have been introduced in the methods of issuing net licenses and the increase in the revenue from leased fisheries resulting from the changes introduced on Major Maxwell's recommendations. The Financial Commissioner's proposals for simplification of the procedure relating to security for leased fisheries are awaited.

Miscellaneous land revenue.

6. The year has been marked by a considerable increase in the output of oil from the Upper Burma oil-fields and royalty payable thereon, and by an extension of the workings of the Ruby Mines Company. Numerous concessions for other minerals have been granted recently, but no important developments have so far taken place.

Settlements.

7. A large amount of settlement work was in progress during the year. The original settlement of parts of three districts in Lower Burma was carried out by two parties, the revision settlement of three districts was completed, and one original and two revision parties

was at work at the close of the year. In Upper Burma two large parties continued at work in the Magwe and Shwebo districts, a smaller party completed work in Yamèthin district and summary settlement by the district officer was either completed or being carried through in three districts. The revision settlements have resulted, as was anticipated, in a considerable increase in revenue in the Lower Province.

Survey.

8. A Survey of India party was engaged in traverse and cadastral survey in the Arakan division and Upper Burma, and several small revision and special surveys, including the mapping of fisheries, were satisfactorily carried out.

Supplementary survey.

9. With the inclusion of Toungoo district all the more important cultivated tracts in Lower Burma are now under supplementary survey, and the scope of the Department is being extended as districts are brought under settlement in Upper Burma. The preparation of the assessment-rolls and other Land Records work was well done on the whole. Endeavours have been made, without success, to reduce the burden of work involved in the numerous assessment seasons and rapid changes in cropped area in Upper Burma, and the scale of establishment, as originally fixed, will need to be considerably strengthened.

Transfers and tenancies.

10. The returns furnished by the Land Records Department show that there is a continued tendency in the wealthier parts of Lower Burma towards transfer of land to non-agriculturists who sublet their holdings. In so far as this is due to the inrush of Upper Burmans and natives of India, who have no capital and have been induced to take up land by the good returns obtained of late years, the cause may be considered temporary. Remedial measures are contemplated in the direction of restriction on transfer and in the form of a Tenancy Act which is in course of preparation.

Agricultural advances.

11. Due care appears to have been exercised in the grant of agricultural loans. His Honour considers, however, that the extent to which loans are given out is a matter which is left too much to the idiosyncrasies of local officers, and that more attention might be given to the subject by inspecting officers when on tour.

Realization of the revenue.

12. The outstandings under all heads of revenue at the close of the period under review were unimportant. The number of coercive processes issued was considerably larger than in the previous year, but as the present report covers a larger period comparison is difficult. The majority of the sales of property and imprisonments for non-payment were in the more favoured districts and the figures appear to indicate contumacy and obstruction on the part of a portion of the population rather than any increase in the pressure of taxation.

Waste-lands.

13. Apart from the areas brought under cultivation by squatters, there has been a large demand in recent years for grants of waste lands under the revenue rules in Lower Burma. In spite of the issue of grants for a much larger area than in 1900-01, the report shows an increase in the number of applications pending at the close of the year, and special officers, in so far as they can be made available, have been appointed to assist in this work. The slow progress made in Pegu district is not creditable to the district officers. A certain number of leases of waste land were given out in Upper

Burma. The issue of leases causes some inconvenience under the present system of assessment of matured crops only, and the Lieutenant-Governor will be glad of the opinion of the Financial Commissioner as to whether the rules for their issue might not be entirely suspended in parts of the dry zone districts.

Agricultural improvements.

14. A considerable distribution of imported field and garden seeds was made for experimental purposes by the Director of Land Records and Agriculture during the year, but the results were not, as a rule, successful. Greater attention has been given to agricultural shows, and these will, it is hoped, tend to improvements in cattle and pony breeding.

General.

15. The changes in Revenue law and procedure, which have been introduced during the year, are given in Chapter I of the report, the object being in many cases to reduce the clerical work in district offices.

The Lieutenant-Governor is pleased to see that a large number of revenue officers are mentioned for their good work. His Honour desires to record his thanks to Mr. Norton for the many thorough inspections which he has carried out during the year and the improvements which he has introduced into the working of revenue offices.

By order of the Lieutenant-Governor of Burma,

H. THOMPSON,

*Offg. Rev. Secy. to the Govt. of Burma.*

# REPORT

ON THE

# LAND REVENUE ADMINISTRATION OF BURMA

## DURING THE FIFTEEN MONTHS ENDED 30TH JUNE 1902.

## CHAPTER I.

### Introductory.

THE HON'BLE MR. NORTON, C.S.I., Officiating Financial Commissioner, continued in charge of the Land Revenue Administration of the province during the period covered by the present report.

2. The Revenue Administration Report for the year 1900-01 dealt with the financial year which ended on the 31st March 1901, and contained information regarding the progress of survey and settlement work and the working of the Department of Land Records. The Government of India suggested **inter alia* (*a*) that some of the subjects dealt with in that report might in future be divided between three new reports, namely, a "Season and Crop Report," a "Land Records Department Report," and a "Settlement Department Report," and, further, (*b*) that the Revenue Administration Report should deal with the agricultural year ending 30th June. The former proposal has not been adopted in its entirety; the Government of India subsequently decided that "information regarding transfers, tenancies, and agricultural "advances can be more suitably given in the Revenue Report than in the Land "Records Report," and deferred to the opinion of the Local Government that a separate Settlement Department Report is unnecessary. Chapters on these subjects, drafted respectively by the Director of Land Records and Agriculture and by the Settlement Commissioner, have accordingly been included in the present report. The proposal to change the period of report from the financial to the agricultural year was put forward by the Financial Commissioner in 1893, and has now been adopted. Several other innovations have been made. The name of the report has been altered to "Land Revenue Administration" because it deals altogether with revenue which is comprised under the budget head, "I,—Land Revenue." Again, the forms containing statistical information have been entirely revised and simplified with a view to render it possible to obtain the necessary figures for entry in them direct from the registers maintained in every Revenue office. This object has been completely achieved as regards statistics of demand, collections, remissions, and outstandings of the various kinds of revenue. All the information required for Statements I, II, III and V (columns 3 to 9) and for Statements VI and VII is obtainable at once from the monthly statement of revenue demand, collections, etc., for the month of June of the year of Report. Statements VIII and IX still give trouble in district offices, and the Financial Commissioner is considering means of reducing the labour and consequent danger of inaccuracy in their compilation. Statement IV represents the totals of various columns with corresponding headings in the assessment-rolls and can readily be prepared from the abstract which is maintained in most district offices. The figures in Statement X can be obtained without difficulty from the district registers of grants and leases of land, while those required for Statement XIII (agricultural advances) are at once available in the two half-yearly returns which, in turn, are derived directly from the new form of register of agricultural advances.

Form of report.

* Revenue and Agricultural Department letter No. 2020-321—1, dated 13th September 1901.

**Period of the report.**

3. The decision to change the period dealt with in the Land Revenue Administration Report from the financial to the agricultural year has rendered it necessary to include the three months, April to June 1901, in the present report which, in consequence, relates to 15 months instead of to twelve as usual. The additional three months affect the demand and collections of revenue under the different heads differently. In the case of *thathameda* and *capitation-tax*, the difference between the statistics for the 12 months ended 31st March 1902 and those for the 15 months ended 30th June is insignificant, because the collections of both taxes were practically complete on the 31st March 1902. In the case of the riverine districts in Upper Burma the longer period includes two collections of island revenue and allowance for this has to be made in comparing the figures with those in the previous report. The chief difference occurs, however, in the case of revenue such as royalty on petroleum and on rubies, receipts under the Village Act or Regulation, and survey fees for *pottas* (classed as "Miscellaneous land revenue") which is not assessed for any definite period.

**Changes in law and rules and executive orders.**

*(i) Lower Burma.*

4. (i) The (Lower) Burma Land and Revenue Act, 1876 (II of 1876), was extended at the recommendation of the Financial Commissioner to the Minhla subdivision of the Thayetmyo district. The tract of country comprised in this subdivision formerly belonged to the old Minbu district as first constituted shortly after the annexation of the Upper province, and when transferred to Thayetmyo was not brought under the revenue law in force in the rest of the latter district. The advantage of assimilation has long been obvious, but it was not till the inhabitants of the Minhla subdivision themselves asked for it that it was introduced.

As regards the rules under the Land and Revenue Act, Rule 103, which laid down the procedure for dealing with applications for exemption from capitation-tax and for the issue of exemption tickets was cancelled. In consequence of this amendment, the Directions to Revenue Officers under the Act and Rules regarding the preparation and checking of capitation-tax assessment-rolls were modified on the lines successfully adopted in Upper Burma when *thathameda* exemption tickets were abolished in 1899. Ward headmen, under the Lower Burma Towns Act, 1892, were exempted from capitation-tax. A proposal to grant some reduction of land-rate in lieu of capitation-tax to ward headmen in towns where capitation-tax is not levied was found to be impracticable. The complex procedure for obtaining refund of revenue consequent on remission granted after collection was considerably simplified; the necessity for two applications, firstly for remission and secondly for refund, was abolished; a simple form of application for remission of land revenue was prescribed and the order form used in connection with applications for remission was revised so as to ensure the due posting up in the account registers and assessment-rolls of all amounts remitted.

*(ii) Upper Burma.*

(ii) Important changes were made during the period under report in the Upper Burma Land and Revenue Regulation, 1889 (III of 1889), by Regulation V of 1901. The distinction between rent (on State land) and revenue (on non-State land) was abolished. The provisions of law regarding assessment, formerly contained, in the case of State land, in section 25 and in the case of non-State land, in section 27, were reproduced in a revised section, 27, which declared the liability to land revenue of all lands (other than lands used for religious purposes or granted revenue free) regardless of tenure. The old procedure whereby the rent of State land was fixed by agreement between a Revenue Officer and the tenant was abolished and the system of assessment, followed in all settlements in Upper Burma, whereby a Settlement Officer after local investigations and enquiries proposes rates on classes of soil or classes of crops throughout any district or part of a district was, for the first time, prescribed by law. Under old section 27, non-State land appropriated to the dwelling-places of any town or village was exempted from the general liability of non-State land to the payment of land revenue. In the amended section this exemption is not reproduced. The power to make rules for the exemption from *thathameda* of owners of non-State land assessed to land revenue was withdrawn in view of the failure to devise any workable scheme of *thathameda* adjustment.

These important changes in the Regulation necessitated a revision of the rules thereunder, and the Financial Commissioner's recommendations are now before the Local Government. Several alterations were also made in the rules; *e.g.*, the procedure in regard to the remission and refund of revenue was modified on the lines adopted in the directions under the (Lower) Burma Land and Revenue Act. Care is taken to prescribe the same procedure with as little verbal alteration as possible in Upper and in Lower Burma, and all changes suggested and approved for one province are adopted, if applicable, in the other province. The power of the Collector to remit *thathameda* was made co-extensive with the power of his *confrère* in Lower Burma to remit capitation-tax. The annual submission to the Local Government of a statement showing the rates of *thathameda* proposed for assessment in each village of each district was discontinued. Only variations from the "normal" or standard rate in each district are now submitted for sanction and the power to approve of these variations, when proposed for the period of one year only, has been delegated to the Financial Commissioner, who also exercises the powers of the Local Government in regard to the leasing of land in civil stations and to non-Burmans for purposes other than cultivation. The rules prescribing the reports of changes in the possession of land were amplified and assimilated to those in force in Lower Burma.

Financial Commissioner's Circular No. 1 of 1902.

(iii) The important revenue account registers were revised during the period of report in consultation with Commissioners of Divisions. Their number has been reduced from thirteen to six and they have been so devised that the particulars regarding the amount of revenue assessed, due, collected, remitted, and outstanding on any day are at once available for entry in the monthly returns and in the annual reports. The register of agricultural advances has been similarly recast, so that it is now possible to compile the half-yearly returns in a few minutes. Procedure has been simplified and systematised in many details. A new edition of the Lower Burma Land Revenue Manual was issued with an exhaustive index. A new Procedure Manual for Subdivisional and Township Officers is almost ready.

(iii) Registers.

5. The total land revenue demand (exclusive of the arrear demand) under all heads* dealt with in the present report was Rs. 3,40,11,261, or 18½ lakhs more than the revised demand (Rs. 3,21,63,841) for the year 1900-01. The percentage of increase (namely, 5·7) is somewhat less than the percentage of increase in the demand for 1900-01 over the grand total for the previous year; but for the fact that the season was very unfavourable in Upper Burma the rate of growth of the revenue would have been even more rapid. Remissions amounted to somewhat more than 2½ lakhs or a lakh more than in the year 1900-01, but the amount outstanding on the 30th June 1902 (Rs. 57,106) was only about one-ninth of the arrear demand with which the year had opened.

| * *Kind of revenue.* | *Amount.* |
|---|---|
| | *Rs.* |
| *Ordinary land revenue* ... ... | *1,96,95,318* |
| *Water-rate* ... ... ... | *44,564* |
| *Capitation-tax* ... ... ... | *46,78,961* |
| Thathameda ... ... ... | *51,78,552* |
| *Land-rate in lieu of capitation-tax* ... | *76,310* |
| *Fisheries* ... ... ... | *25,53,032* |
| *Miscellaneous*... ... ... | *17,84,524* |
| *Total* ... | *3,40,11,261* |

# CHAPTER II.

## Ordinary Revenue.

**LAND REVENUE :—**
**Area assessed and revenue demand.**
*Statement I, columns 2—4, page 45.*

6. The area assessed to land revenue in Lower Burma (excluding Thayetmyo district) rose by more than a quarter of a million acres or 3·7 per cent. over the record total of the year 1900-01 to 7,647,923 acres. The increase was due in a small measure to the inclusion of the revenue collected on two *kaing* harvests, but mainly to the still increasing spread of cultivation. Complete statistics of the area under assessment in the whole province will not be available until such part of the land revenue in Upper Burma as is now assessed in the form of *thathameda*-tax on households has been converted into a direct tax on the land. The revenue demand, inclusive of arrears amounting to Rs. 4,34,575, exceeded two crores of rupees by over a lakh, and was nearly 20 lakhs better than the demand for the previous twelve months.

*Lower Burma.*

All districts in Lower Burma contributed both to the increased area assessed and revenue demand, except Northern Arakan, where larger receipts were derived from a slightly smaller area, and attributed by the Deputy Commissioner to the abandonment of *taungya* cultivation for that of tobacco, and Rangoon, where the demand in 1900-01 was nearly trebled by the inclusion of the proceeds from the sale of the hospital tank area. The increase in assessed area was largest in Myaungmya (37,928 acres or over $7\frac{3}{4}$ per cent.), Pegu and Thôngwa coming second and third, respectively, with 31,844 and 31,029 acres more, and Hanthawaddy fourth with 29,383 acres over the grand total of the previous year. Three other districts [namely, Tharrawaddy (25,520), Henzada (21,718) and Bassein (19,279)] show increases of over 19,000 acres. The increase of 6,682 acres in Sandoway, representing an advance of more than 10 per cent. above the total for 1900-01, is explained by the inclusion twice over of the area, amounting to 5,217 acres, assessed at the *kaing* assessment season. A small proportion of the total increase in area in Lower Burma is due to more accurate survey in such tracts as are not under regular supplementary survey and to the introduction of supplementary survey into three more townships of the Toungoo district. The increase in the current revenue demand was naturally largest in the districts in which enhanced rates of assessment consequent on revision settlement were levied for the first time. Chiefly to this cause are due the large advance over the revenue of the year 1900-01 in Henzada of Rs. 2,67,655 or nearly 32 per cent. (from Rs. 8,45,105 to Rs. 11,12,760), in Toungoo of Rs. 1,26,219 or nearly 28 per cent., in Pegu of Rs. 2,03,686 or over 13 per cent., and in Hanthawaddy of Rs. 2,51,447 or over 8 per cent. The expiry of the period of exemption from revenue brought thousands of acres of grant land under assessment for the first time. Greater strictness in allowing the reduced rate of assessment in the case of fallow lands is said to account for Rs. 15,318 of the increase of revenue (Rs. 62,979) in Myaungmya. There was a small decrease of 302 acres in the area under *taungya* cultivation in Akyab, which the Deputy Commissioner considers satisfactory because—to quote from his report—

*Akyab.*

"this shows that Chins, Mros, and Chaungthas who cut *taungyas* are gradually resort-
"ing to ordinary cultivation on the plains."

*Tavoy.*

On the other hand, in Tavoy, over two-thirds of the small increase (Rs. 3,434) of revenue is due to extension of *taungya* cultivation. The Deputy Commissioner writes :—

"The extension of *taungya* cultivation is noticeable and I regret that I am not yet in a position altogether to explain it. Partly, I think it is due to the fact that the *taungya* tax is low as compared with the taxes on other kinds of land."

This increase in *taungya* cultivation was accompanied by considerable difficulty in collecting the revenue demand from gardens at the enhanced rates sanc-

tioned in 1899. The Commissioner has accordingly asked the Deputy Commissioner to examine the rates for gardens; also since the close of the period of report, proposals have been sanctioned for raising the *taungya*-tax from Re. 1 to Rs. 2 per working male.

*Upper Burma.*

The statistics of area assessed and of revenue demand in the districts of Upper Burma during the period of report differ in several cases very widely from those shown in the report for 1900-01. The apparent increase of Rs. 73,131 in the demand in Thayetmyo really conceals a decrease of Rs. 3,318. The whole cropped area in the Minhla subdivision was assessed for the first time concurrently with a reduction in the rate of *thathameda*. This assessment produced Rs. 59,785 and Rs. 16,664 were collected at the second of the two *kaing* assessments included in the 15 months under report. These two items must be deducted to obtain a proper comparison between the revenue of the period now dealt with and that of the year 1900-01. The decrease represents the difference between an increase of Rs. 2,173 assessed on *ya* lands outside the Minhla subdivision and a decrease of Rs. 5,491 on paddy, *kaing*, and garden lands. The distribution of the rainfall was uneven and much paddy-land in consequence was left fallow and assessed at the privileged rate of 2 annas an acre. All the newly assessed land in the Minhla subdivision paid revenue which represented the money value of a customary portion of the gross produce and is therefore not included in the assessed area. In Pakôkku, the greater part of the direct land revenue comes from island lands which were assessed twice during the period of report. This explains the large increase both in the area assessed and in the revenue demand. There were two changes of assessment during the year; the *taungya*-tax, which was levied in some parts of the district and produced only a very small sum, was abolished, and the revenue rates assessed on island crops were assimilated to those in force in the neighbouring districts of Minbu and Myingyan. There was a considerable reduction of revenue at the second *kaing* assessment, which was due chiefly to the change of rates, but partly to a decrease of area attributed to erosion. Even despite the change of rates the island cultivators of Pakôkku still pay much more revenue than their neighbours in Minbu to the south or in Myingyan on the opposite side of the Irrawaddy; for although the island crop rates in all three districts are now the same, the normal rate of *thathameda* per household is Rs. 10 in Pakôkku as compared with Rs. 5 and Rs. 3, respectively, in Minbu and Myingyan. In the Minbu district a breach in the headworks of the Myaungmadaw canal in Salin subdivision threw 4,978 acres out of cultivation, while the failure of the Irrawaddy river to rise to the usual height in August and September 1901 left 1,261 acres of *tazè* land fallow. In consequence there was an actual decrease of Rs. 34,785 in the revenue demand for the year ending 31st March 1902. The apparent increase of Rs. 21,169 is due to the inclusion of the second assessment of island lands. In Magwe district the only lands assessed to direct land revenue are islands and leased paddy lands. *Ya* lands are assessed only in the shape of *thathameda*, although at least half the cultivated area of the district is held on the tenure known as *athi* or communal village land which has all along been regarded as a variety of State land. Two-thirds of the increase in the revenue demand from Rs. 27,667 in 1900-01 to Rs. 57,632 in the 15 months of report is due to the inclusion as in other districts of two assessments on island lands. The remainder represents the effect of the action taken to bring leased land under assessment and to exact penalties for breach of conditions of lease. Leases in Magwe were till recently in some confusion; lands had been leased without any proper surveys and were not assessed when the periods of exemption from revenue expired.

*Thayetmyo.*

*Pakôkku.*

*Minbu.*

*Magwe.*

In Mandalay, there was an actual decrease in the revenue demand for the 12 months ended 31st March 1902 of over Rs. 70,000 as compared with the previous year. The crops on 11,449 acres failed entirely on account of the scanty and untimely rainfall and the

*Mandalay.*

defective irrigation of the Shwetachaung and Myaungmadaw canals. The revenue demand on the *kaing* crops which fell due after 31st March and before 30th June 1902 converted this decrease into an apparent increase of Rs. 18,680.

The Deputy Commissioner makes the following remarks :—

"The year was most unfavourable and all the crops suffered more or less. Not only were the rains untimely and insufficient, but there was almost a regular drought for over two months and the consequence was the loss of seed sown on the strength of the rains that fell during the earlier part of the season. From an agricultural point of view the year was a very poor one. The very poor condition of the *kaukgyi* crop in the Shwetachaung tract compelled me to reduce the assessment rates on paddy throughout the tract as follows :—

| Class of land. | Existing rates. | Reduced rates. |
|---|---|---|
| 1 | 2 | 3 |
| | Rs. A. P. | Rs. A. P. |
| I ... ... ... ... ... ... | 7 6 0 | 6 0 0 |
| II ... ... ... ... ... ... | 5 6 0 | 4 0 0 |
| III ... ... ... ... ... ... | 4 0 0 | 3 0 0 |

"If this had not been done, I should have had to order the admission of a very large number of remission applications after the regular date, and it would have been more than probable that such remission would not have given the general relief which a reduction in rate did. The reduction of rates resulted in a decrease of Rs. 10,350 on a cultivated area of 8,768 acres."

The Financial Commissioner agrees that these temporary reductions or remissions of rates were absolutely necessary, although perhaps not strictly regular.

*Bhamo, Myitkyina, Ruby Mines.*

Extensions of cultivation and a favourable season are cited in explanation of the increased revenue in the Bhamo, Myitkyina and Ruby Mines districts, where assessments are based for the most part on an estimate of the outturn. The increase in Myitkyina of Rs. 5,672 (from Rs. 8,356 to Rs. 14,028) is particularly noticeable. The de-

*Katha.*

creases of 19,832 acres and of Rs. 10,783 in the revenue demand assessed in Katha are ascribed to a light and badly distributed rainfall, to—

"a prolonged break in the early part of the season which caused serious damage to the hill-side cultivation and retarded agricultural operations,"

to exceptionally heavy rains and consequent floods in September and to the very bad cattle-disease prevalent during the ploughing season. In all the districts of the Sagaing division, the harvests were bad.

*Shwebo.*

The Deputy Commissioner, Shwebo, estimates that the area under cultivation was only one-third of the area cropped in the previous year. This enormous decrease, due to the unfavourable and untimely rainfall, affected the revenue assessed directly on the land to a much smaller extent than might have been expected, because it is in the main derived from island land and from land irrigated by tanks which are not dependent solely on the rainfall.

*Sagaing.*

*Upper Chindwin.*

The apparent increase of Rs. 62,967 in Sagaing is due to the double assessment of island lands in the period under report. The decrease by over one-half in the demand from the Upper Chindwin district is mainly accounted for by the fact that the previous year's land revenue included two *kaukkyi* assessments; but part of the reduction was due to the wholesale destruction of crops caused by the October floods of 1901.

*Kyauksè.*

In Kyauksè district, the demand fell by Rs. 51,014, but the area assessed was only 2,513 acres less than the revised figures for the previous year. The acreage given in the report for 1900-01 is now reported to have included fallow areas and land not under assessment. The Deputy Commissioner explains the decrease as follows:—

"The decrease is partly due to the closure of canals for remodelling and repairs, but chiefly to the scanty and untimely rainfall in the Shan States, in consequence of which the water level in the rivers was exceptionally low. The result was that the supply of water for irrigation purposes was greatly curtailed and this was especially the case in the month of August when a plentiful supply of water is very necessary. During this month the average gauge reading above the Nwadet weir was only 3·3 feet daily as compared with 5·1 feet the year before. The failure of the water-supply during this month had disastrous effects on the *kaukgyi* crop.

"The area assessed would have fallen off considerably more, had not the cultivators planted dry crops in many places where water could not be obtained, or where they thought the supply could not be assured.

| | Acres. |
|---|---|
| In *1900-01*.—The irrigated area assessed was ... ... ... | 127,311 |
| In *1901-02*.—The irrigated area assessed fell to ... ... | 101,883 |
| A decrease of ... ... ... ... | 25,428 |
| In *1900-01*.—The non-irrigated area assessed was ... ... | 31,962 |
| In *1901-02*.—The non-irrigated area assessed rose to ... ... | 54,877 |
| An increase of ... ... ... ... ... | 22,915 |

The decrease in the area under highly assessed irrigated crops was thus nearly balanced by the increase of the less highly assessed crops grown without irrigation, but the difference in the rates of assessment caused a considerable shrinkage in the revenue demand.

*Meiktila.*

In Meiktila district the crops over a large stretch of country failed and the assessed area fell by over 28 per cent. from 364,419 acres to 261,605, while the revenue declined by nearly 32 per cent. to Rs. 3,83,714. No better instance could be found of the elasticity of the present system of assessment on matured crops only. In 1900-01, the first year in which the rates sanctioned at settlement came into force, the demand (which, be it remembered, would have been larger had the rates come into force on the 1st April 1901, instead of on the 1st July) was nearly Rs. 70,000 in excess of the demand (Rs. 4,95,906) as estimated in the Resolution of the Local Government on the settlement report. During the 15 months ended 30th June 1902, the revenue fell by Rs. 1,12,192 short of that estimate.

*Yamèthin.*

In Yamèthin the area shown as assessed in the report for 1900-01 should, it is now reported have been 67,300 acres only. The decrease of 13,784 acres during the 15 months under report is partly due to the exclusion from assessment of the *ya* lands in the Pyinmana subdivision which were erroneously included last year, as explained on page 24 of the report for 1900-01, and partly to the unfavourable rainfall in Yamèthin subdivision. The demand decreased in sympathy

*Myingyan.*

In Myingyan, where the Deputy Commissioner (Mr. Carey, C.I.E.) had completed at the close of the previous year a summary settlement in a very satisfactory and expeditious fashion, for which he has received the commendation both of the Local Government and of the Government of India, the sanctioned rates of land revenue assessment (which were notified in September 1901) were for the first time applied. Mr. Carey had the advantage of putting into practice the system which he had elaborated and he is, Mr. Norton considers, fully justified in his satisfaction with the result of his labours. He writes—

"I can, in sending in this first report, state that the settlement proposals have been applied and have been carried out. The revenue has been paid in full. I will not claim that all has gone quite easily and smoothly, but I can say that every difficulty which cropped up was tackled and that each month sees the work running more satisfactorily.

"As regards the revenue it was paid without difficulty, and its incidence on the rich and poor is much appreciated by the latter and the former have not protested or resisted in any way.

"The equity of the land classification exceeded my hopes."

The great difficulty in connection with direct land revenue assessment in dry zone districts like Meiktila and Myingyan is to avoid the assessment of crop failures. No final authoritative definition of the expression "*Matured crop*" has yet been issued, but a working definition has been provisionally approved for these two districts and is now on its trial.

**Matured crops.**

7. The amount of revenue remitted (Rs. 1,52,795) was more than half as large again as the amount remitted in 1900-01. This is in part accounted for by the fact that the revenue outstanding at the close of 1900-01 was very much larger than the arrear demand at its commencement, and it always happens that a large proportion of outstanding revenue is irrecoverable. In Lower Burma remissions on account of destruction of crops were not very large. Rats did a certain amount of destruction in one *kwin* in Hanthawaddy district, and elsewhere some damage was caused by floods. The greater part of the demand "remitted" consists of revenue assessed on grantees who had absconded after failure to bring their land under cultivation within the prescribed period, or of revenue assessed at full rates on fallow land, the owners of which either refused to pay or were subsequently granted privileged rates. Northern Arakan and Henzada are the only two districts in which no remissions were found necessary; this is the more remarkable in the case of Henzada in view of the large enhancement of revenue resulting from the revised rates. The figures shown against Myaungmya district are apparently incorrect, to judge from the following quotation from the Deputy Commissioners' report:—

**LAND REVENUE:—**
**Remissions.**
*Statement I, columns 5 and 6, page 45.*

*Henzada.*
**No remissions.**

*Myaungmya.*

"There were no remissions owing to erroneous assessment. This may seem strange, but it is explainable as follows:—No objections at the time of assessment were made by assessees of over-assessment. However, subsequent to collection, instances of over-assessment were discovered. Consequently these were treated by minus statements in supplementary assessment-rolls, and came under the head of '*Refunds*' not of '*Remissions*.'"

The fact that remission must always precede refund appears to have been overlooked.

In Toungoo the total amount remitted on account of the current demand for the period under report was considerably less than the total remissions on account of the demand for the previous year. The Deputy Commissioner writes—

*Toungoo.*

"The decrease * * is said to be due to persons abandoning their land in the parts of the district where rates have recently been enhanced, rather than pay the rates imposed * * I have not sufficiently verified the facts as yet. I am, however, making enquiries with a view to discovering cases in which the revenue enhancement has led to hardship and will report when I find myself able to do so."

The Financial Commissioner awaits the promised report. As remarked in last report, "the rates sanctioned for Toungoo were undoubtedly low *per se*." In Amherst, 40 per cent. of the revenue (Rs. 31,633) outstanding on 31st March 1901 had to be remitted on account of the destruction caused by inundation in the Kyaikmaraw township. In Upper Burma, remissions were heavy in the Meiktila division, no less than Rs. 41,765 being remitted in Kyauksè on account of crop failures caused by scarcity of water in the canals. Assessment-rolls in many instances must be prepared before crops have really matured, and it is not always possible for the surveyor to make a second visit to the *kwins*. In Meiktila Rs. 12,342 were remitted out of the demand, arrear and current, on account of failure of crops due to lack of rain, or in the case of land under the Minhla tank, to floods. In 1900-01 remissions were practically *nil*, so that the remissions during 1901-02 belong to the demand of two years and comprise only about 1·3 per cent. of that demand. There was great delay in the Thazi subdivision in disposing of remission cases and the inspection of crops was delayed till it was too late to make any effective check. Remissions were therefore rightly given on the faith of the

*Amherst.*

*Kyauksè.*

*Meiktila.*

statements of the cultivators. The Subdivisional Officer and Township Officer responsible for the delay have since been transferred. The amount struck off on account of erroneous assessment was very small. This would be a matter for congratulation, were it due to absence of errors, but the Deputy Commissioner (Mr. George, C.I.E.) indicates the more probable reason when he writes—

"The people had not had time to realise the new state of things and accepted the surveyor's areas without question."

Mr. George fully realizes the necessity of educating the people to understand how their revenue demand is worked out. His efforts towards this end during the period under review are briefly mentioned in the following extract from his report :—

"I have had posts put up and ditches made at township headquarters showing the area of a Government acre which the cultivators can visit and thus grasp some idea of what their fields ought to measure. They can thus exercise some check on the surveyors in case of gross errors in estimating areas. Of course the cultivators do not understand and cannot be expected to understand the present system of assessment with its decimals and exact surface measurements, and after consulting the people throughout the district and obtaining their universal approbation, a scheme was submitted for simplifying the assessment, doing away with the present laborious calculation which leads to errors and giving the cultivators the satisfaction of understanding how they are assessed and what sum they may count on having to pay annually."

The particular scheme referred to was vetoed, but there is no doubt that the perfection of elasticity theoretically existing in the land revenue assessment of Upper Burma will lose much, if not all, of its desired effect on the minds of the people if they cannot be made to understand how to calculate the revenue payable on their land. They understood the principle of assessment and the method of calculating the amount payable by each individual under the old system when land revenue was levied in the shape of *thathameda* or household-tax, and the new system will have be written down a failure if they fail to understand it as well. So long as the present complexity and variety of rates continue, Mr. Nortton fears that there will be little hope for the success of efforts in this direction.

Floods in the Pyinmana subdivision necessitated the remissions in Yamèthin.

*Yamèthin, Myingyan.* In Myingyan, the amount remitted was extraordinarily small in view of the fact that it was the first year of the new method of direct land revenue assessment. Elsewhere in Upper Burma,

*Mandalay.* the amount remitted was numerically large only in Mandalay where drought necessitated the remission of Rs. 13,068. It is hoped that the new Mandalay canal will in future secure a great part of the district from losses consequent on deficient rainfall.

In Pakôkku, the fact that the whole of the amount remitted, Rs. 1,240, was "on

*Pakôkku.* "account of erroneous assessment and incorrect classi-"fication of crops" does not speak well for the accuracy of the surveyors or the adequacy of the check by District officers.

In Katha, remissions had to be granted in the case of lands flooded by the

*Katha.* Meza stream.

**LAND REVENUE :—**

**Collections and outstandings.**

*Statement I, columns 7, 8, and 9. page 45.*

8. The amount of land revenue collected during the period of report was nearly 23 lakhs more and the sum outstanding at its close not far short of four lakhs less than the corresponding totals for the year 1900-01. Even if allowance be made for the fact that the time available for completing the collection of the *kaukgyi* or main harvest of the year was extended by three months in the year of report, it is clear that the work of collection was accomplished more expeditiously than in the previous year.

In Hanthawaddy the amount outstanding on the 31st March 1902 (Rs.

*Hanthawaddy.* 12,908) was not much more than one-third of the outstandings twelve months before; in Meiktila only Rs. 206 were uncollected on that day, as compared with Rs. 44,075 in 1901. The

*Meiktila, Myingyan.* Deputy Commissioner, Myingyan, deserves commendation for his success in avoiding arrears in the first year of the settlement, more especially as it was not compassed by use of coercive processes.

In Henzada, despite the large enhancement in the rates of assessment, the revenue demand was collected in full within the period of report; coercive measures were found necessary in more cases than last year, but the number of processes issued compares favourably with the number in neighbouring districts.

*Henzada.*

From Akyab, the Deputy Commissioner writes:—

*Akyab.*

"The collections were more satisfactory than in the previous year, the balance outstanding on the 31st March being Rs. 8,142. All Township Officers and Subdivisional Officers exerted themselves well to get in the revenue before the end of March. The reluctance of Arakanese and Bengalis to part with their money except under pressure renders the prompt collection of all kinds of revenue difficult. Thugyis and village headmen are apt to consider their responsibility at an end when they have applied for process and the nature of the country hampers Township Officers who may find themselves towards the end of March flooded with applications for process to collect small sums and with no means of getting rapidly from village to village. The largest outstandings were in the Myohaung township where the Township Officer has his hands full at all times and where the outbreak of rinderpest had been most severely felt. I hope that by making use of the Government launches next year it will be possible to reduce the outstanding on 31st March still further."

Much of the delay in the realization of arrears of revenue in Lower Burma is due to the employment of process-servers and not as in Upper Burma of the village headmen themselves in the service of processes. Commissioners are now being consulted on a proposal to introduce the Upper Burma system. The outstandings in Kyaukpyu and Sandoway should have been less. In Hanthawaddy—

"Considerable difficulty was experienced in collecting the revenue this year owing to the fall in the price of paddy and to the yield not being anything like what it was anticipated it would be. Early in the season the cultivators were quite certain that they would obtain a real bumper crop and that a field which ordinarily yielded, say, 1,000 baskets, would yield 1,200. This anticipation was not realized, such a field only yielding about 800 baskets. They attributed it to a want of sun at the proper time to fill out the seed, as the plants were fine and healthy and the ears large."

The statistics of processes issued (Statement VIII) corroborate the Deputy Commissioner's remarks.

In Thôngwa—

"Collections were more rapidly made and were more successful during the year than for many years—a result of getting rid of many fraudulent grantees and others who disappear when the time comes for the land to fall under assessment."

Outstandings were still considerable. In Bassein there was a very considerable improvement in the collections, but despite an increased resort to coercive measures the Deputy Commissioner has not yet managed to secure the whole revenue within the year of assessment. Writing on this subject he remarks—

*Bassein.*

"As to the reason for the non-collection every year of a certain portion of the revenue there are areas of poor lands constantly taken up and soon again abandoned. Some person cultivates one of these plots and as soon as the crop is reaped he disappears and is not seen in the same part again. The Government suffers a nominal loss, but it is probably better for the country all round for the man to cultivate thus and live an honest life for the time being (even if he pays no revenue) than for him to turn to crime and fill his stomach at the expense of his neighbours which he might otherwise be tempted to do. There is however, another class of person who is objectionable. I mean the man who hands over all his crop to a creditor the moment it is reaped either on account of an advance against the crop or for some other debt. It seems clear that the first charge on the crop should be the Government revenue and it should be possible to make the creditor in possession of the crop pay that demand. It is not so possible at present, for the creditor I speak of has no mortgage on the land."

The suggestion that Government revenue should be a first charge on the *crop* is impracticable. The object aimed at can be sufficiently secured by empowering Revenue Officers to attach before the revenue falls due the crops of such cultivators as may probably abscond without payment of Government dues. A clause to effect this purpose was inserted in a re-draft of the (Lower) Burma Land and Revenue Act prepared some years ago, and Commissioners of Divisions are being

asked whether they consider that legislation in this direction has become advisable.

*Myaungmya.* In Myaungmya, the amount outstanding on the 31st March 1902 was only Rs. 789 as compared with Rs. 42,476 in the previous year. The Deputy Commissioner (Mr. Morgan Webb) deserves praise for this marked improvement, which was effected without excessive recourse to coercive measures. The outstanding on 30th June is due to supplementary assessments made in the middle of that month. The Financial Commissioner does not at present understand why supplementary assessments were made so long after the harvest was reaped, and the Commissioner is being asked to elucidate the matter.

*Tavoy.* In Tavoy collection is always difficult on account of the absence of communications.

*Pakôkku.* In Upper Burma outstandings were *nil* or insignificant, except in the case of Pakôkku, which is responsible for nearly two-fifths of the total arrears in the province. The Deputy Commissioner attributes this to the depression of trade and the consequent inability of the cultivators to convert their produce readily into money. The revenue in question—representing the assessment on island and alluvial lands—fell due on the 1st May and ought to have been collected in full by the 15th of June. It may be that the date is too early or that the collections were not accelerated in view of an erroneous impression that the amount assessed would not be included in the demand for the period of report. Cultivators in the neighbouring districts of Minbu and Myingyan paid up promptly enough.

LAND REVENUE:—

Fallow rate.

9. There was a slight increase in the fallow area under assessment. Out of 383,431 acres in Lower Burma (including Thayetmyo) 102,708 acres or less than one-fourth were assessed at the privileged rate of annas 2 per acre; 29,447 acres were assessed at an intermediate rate and the balance (251,276 acres) paid full rates. Nearly one-fifth of the total fallow area was contributed by Akyab where over 60,000 acres are set apart as private grazing-grounds, of which 24,790 acres paid half rates and the rest full rates. The reservation for the purpose of grazing of so large an area would appear to indicate that public grazing-grounds are either inadequate or badly distributed, and where this is the case it is open to doubt whether full rates should ever be charged. The Revision Settlement Officer now at work in the district will be asked to pay special attention to this matter. The Deputy Commissioner remarks—

*Akyab.*

"The area assessed at annas 2 would undoubtedly be greater if facilities for obtaining the reduction to that rate were greater. . The assessment to half *kwin* rates in the case of land occupied by cultivators and left fallow for grazing has been appreciated."

*Hanthawaddy.* Hanthawaddy is the only other district in which the fallow area assessed at intermediate rates exceeded 500 acres. The principle followed is thus described by the Deputy Commissioner :—

"Intermediate rates were usually given in cases where *bonâ fide* agriculturists had large holdings, and it was considered that the land was left fallow because they had more than they could work; the rates varied from eight annas to one rupee. However, this plan was only followed in certain circles and parts of circles where the soil is poor. The concession was not granted in the more fertile circles."

*Prome.* Prome is the only district in which the area assessed at the privileged rate exceeded the area assessed at full rates. A light rainfall increased the fallow area by 4,884 acres.

*Thôngwa.* The large decrease (15,139 acres) in Thôngwa is ascribed by the Deputy Commissioner—

"to a favourable season, and in a measure to the recovery by Government of 4,219 acres of unculturable grant lands in the Thôngwa island which were previously assessed as full rate fallows."

*Bassein.* In Bassein, privileged rates were more freely given, for although the total fallow area assessed fell by 6,807 acres, the decrease in the area assessed at the 2-anna rate was only 1,071 acres. There appears, however, to be room for still greater leniency. The Financial

Commissioner concurs in the following remarks of the Deputy Commissioner, Mergui, which correctly explain why a larger area is not assessed at the 2-anna rate in districts where written applications for the privilege are not required :—

*Mergui.*

"There can be no doubt that a larger area ought to be assessed at the 2-anna rate. The decrease of the already small area is due to the enforcement of the rules under which only the Township Officer (when authorized) can order the reduced rate. Hitherto the rate had been allowed by the revenue surveyors."

The Financial Commissioner is asking Commissioners whether they advise any return to the former system. It has been found necessary to entrust to revenue surveyors in Upper Burma (subject of course to the close check of inspecting officers) the marking of crop failures, and it may perhaps be or become advisable again to allow them to decide, in the first instance and subject to close check and supervision, whether the fallow rate should be imposed or not. Except in Akyab and Hanthawaddy intermediate rates were imposed in very few cases and generally for inadequate reasons. In Henzada the three applicants who "were not cultivators" and the applicant who "left "his land fallow for an unnecessarily long period" ought to have paid full rates. On the other hand, the 64 acres in Myaungmya which were left fallow because "before "ploughing was completed the land was inundated with salt-water" should have obtained total remission of revenue or, at the most, have been assessed at the 2-anna rate. The question of fallow rates is of great importance, and it seems probable that if greater attention were paid to it by District officers there would be fewer sales of land for default of payment of revenue.

*Henzada.*

**10.** Water-rate continued to be assessed on such non-State land in the unsettled districts of Upper Burma as is irrigated from works controlled by Government, and on land temporarily or permanently exempted from land revenue in Kyauksè and Meiktila districts. No separate water-rate is assessed on irrigated State land in unsettled districts, or on irrigated land in settled districts. The area assessed during the period of report and the revenue realized therefrom were less than 25 per cent. of the area and revenue of the previous year. The decrease, common to all districts in which water-rate is levied, was largest in Shwebo where only 7,683 acres were assessed as compared with 83,536 acres in 1900-01, while the assessment fell from Rs. 1,34,263 to Rs. 9,600. The cause of this enormous reduction was scanty and untimely rainfall. The irrigation works in Shwebo depend entirely on the rainfall over their catchment area. They are not fed by perennial streams.

**WATER-RATE.:—**
*Statement II, page 46.*

*Shwebo.*

In Kyauksè, the decrease in the receipts from water-rate is due partly to the expiry of the period of exemption from land revenue in the case of leased lands and partly to the fact that it was found necessary to allow exemption from water-rate as well as from land revenue in the case of the land taken up for cultivation in the feverish region traversed by the new Daing canal. The remodelling of the Kyauksè canal system proceeded during the year. The Deputy Commissioner again complains that the Irrigation staff in the district is overworked, and it is to be hoped that it may shortly be strengthened. The Commissioner considers that the passing of the Canal Bill now before Government will improve matters.

*Kyauksè.*

In Myingyan, water-rate is now merged in land revenue and was not levied during the year as a separate tax. In Yamèthin the demand was only three-fifths of what it was last year on account of the lateness and scantiness of the rainfall in the Yamèthin subdivision.

*Myingyan.*

In Meiktila, to quote from the Deputy Commissioner's report—

*Meiktila.*

"The management of irrigation works remained in the same unsatisfactory condition as heretofore. The Irrigation Department had taken over a certain number of the larger tanks which they were supposed to keep in a condition of effective repair.

"As a matter of fact they did not do this, but concentrating their energies on major works such as the Meiktila tank and its distributaries, the Nyaungyan tank, the Minhla tank,

the Hanza tank, and one or two others, were content to just patch up the other tanks they had in hand in a temporary sort of way, with the result that they did not get sufficient value for their money, nor did the land revenue collections from many of the tanks prove sufficient to recoup the outlay thereon.

"These minor tanks, though small works from an irrigation point of view, yet concerned the people at large in the district very much more nearly than the few major works that were specially attended to, though the latter were naturally, from a Government point of view, better paying concerns. For a season of drought, however, like last year, from the point of view of district administration and the good of the population, it was quite as important that there should be storage tanks all over the district holding up supplies of water as that certain favoured areas should be specially well irrigated.

"The early rains failed to fill these tanks and the late rains were even as disastrous from an agricultural point of view, for they came with a burst and practically all the smaller tanks in the district were wiped out with the rush, and were either left unrepaired or repaired with such a delay as to render them useless for the purpose of keeping up the water required for the final watering of the *kaukgyi* crops."

The upkeep of small tanks in the dry zone is not a profitable business, viewed in a purely commercial light; but the value of such works is very great; as irrigating factors, they are unreliable, but, properly maintained, they hold up supplies of water without which the numerous cattle bred in the dry zone districts subject to famines could not exist. The present time is one of transition. The people no longer look after the tanks themselves and Government has not assumed full responsibility for them. It may be that the greater accessibility of Lower Burma with its demand for labour has rendered the people less willing to combine to keep up works without which their very existence in pre-annexation days would have been endangered; it may be, too, that the lean years which preceded the famine relief operations in 1896-97 showed the cultivators that their tanks fail them when their need is greatest. It must be admitted that a series of years of scanty rainfall renders these petty tanks useless, but their existence in normal years is of real benefit.

# CHAPTER III.

## Capitation-tax, Thathameda and Land-rate.

**CAPITATION-TAX:—**
**Persons assessed, demand, &c.**
*Statement III-A, page 46.*

**11.** The number of persons assessed to capitation-tax and the revenue demand rose respectively by 48,772 and Rs 1,74,978. The corresponding increases in 1900-01 were much less. The largest increase in the number of assessees was in Pegu where there were 11,875 more, but the rise in the revenue demand was greatest (Rs. 30,232) in Tharrawaddy. Every district shows an increase. Remissions were Rs. 8,085 more than in 1900-01 and were mostly due to double assessments.

Commenting on the increase of Rs. 1,800 remitted in Myaungmya, the Deputy Commissioner writes—

"This was chiefly due to double assessment. It is impossible to avoid this in a district of this nature. Cultivators have generally two residences, one near their cultivation, and one for permanent residence. Thugyis naturally assess them for each residence in original rolls in order to safeguard themselves against charges of neglect. I do not look upon the large amount of remissions with disfavour. I think it is a good sign showing that floating and moving population is more stringently assessed than formerly."

Except in Akyab the tax is said to have been collected without difficulty. There were no outstandings on the 30th June.

The general increase is variously put down to natural growth of population, greater care in assessment, and immigration from Upper Burma. In Pegu the rush for the newly appeared culturable land in the eastern part of the district bordering on the Sittang river swelled the number of assessees and the demand, while the census operations of March 1901 no doubt contributed to make the rolls more perfect.

**Capitation-tax frauds in Thatôn.**

In Thatôn, the *Akunwun* (Maung Byaung) brought to the notice of the Deputy Commissioner (Captain Stone, I.S.C.) the fact that certain blank capitation-tax receipts returned for destruction bore a forged signature. A thorough investigation was held into the matter. All receipts were subjected to examination and as a result—

"all losses were recovered. Nine thugyis were dismissed, as well as one headman one ward-elder, and one clerk. The clerk and several thugyis have been convicted; one is still under trial in the Sessions Court."

Regarding the frauds the Deputy Commissioner writes—

"The frauds which were discovered were highly organized and of long standing, and were effected by means of a conspiracy among a large number of circle thugyis and a revenue clerk, whereby forged capitation-tax tickets were used by thugyis and the proceeds divided among them and the clerk; the names of persons so assessed were omitted from the rolls."

In the Provincial Report for 1900-01, the number of assessees in the Thatôn district was given as 69,115. Doubting the accuracy of that total Captain Stone checked the assessment-rolls and found that the correct number of assessees in 1900-01 was only 67,242. He remarks—

"The figures were undoubtedly incorrectly calculated on purpose to avert suspicion and to prevent the likelihood of the frauds of 1900-01 coming to light.

"How this was overlooked by the then *Akunwun*, a careful and hardworking officer, I am unable to state."

It appeared from the enquiry conducted by Captain Stone that the frauds had been going on for many years. The persons who paid the amounts misappropriated belonged for the most part to the wandering coolie class, whose assessment always presents considerable difficulty. The frauds would probably have come to light much earlier had the checking of the assessment-rolls been carried out on proper lines. Officers devoted their attention chiefly to seeing that all persons liable to assessment were assessed and overlooked the necessity of verifying that the amounts collected reached the treasury. Steps have been taken to call the attention of all District officers to the device which succeeded so well in the Thatôn district and Commissioners have been consulted regarding the issue of instructions for the better custody of receipt forms. A somewhat similar fraud but on a very much smaller scale was detected in connection with land revenue receipts in Myingyan.

Checking of assessment-rolls.

The Financial Commissioner regrets to notice that sufficient attention is not always paid to the check of capitation-tax assessment rolls. In the majority of districts the number of rolls checked is seriously inadequate. Subdivisional and Township Officers should take every opportunity of examining the rolls of such villages as they visit on tour, no matter how long after collections are completed. The moral effect on *thugyis* and village headmen of such supervision is very great; they realize that they run great risks of discovery and punishment if they deliberately omit to assess persons liable to pay the tax. It is not necessary to check every individual in a village or every entry in a roll, but it is necessary that checking should be as widespread as possible so that a *thugyi* or headman can never count with confidence on immunity from check, as is too often the case at present.

CAPITATION TAX:—
Classification of exemptees.
*Statement IV-A, page 47.*

**12.** Persons exempted from the payment of capitation-tax are now for the first time shown according to the classification adopted in the assessment-rolls. The number of exemptees exceeded the total of 1900-01 by nearly 3,000; two-thirds of this total were exempted because of poverty or old age; the remainder represents an increase in the number of persons assessed to income-tax and therefore not liable to pay capitation-tax. Hanthawaddy and the districts of the Irrawaddy division show considerable increases; the number of exemptions on account of poverty or old age rose by 1,216 in the first mentioned district.

The Deputy Commissioner, Tharrawaddy, remarks:—

"In this district about 12 persons in 1,000 obtained exemption. This does not appear too generous; on the contrary, exemptions might, I think, be made more freely. This will probably be the case in future when the thugyis use their powers of exemption."

The abolition of the issue of exemption tickets has already been referred to. There is no doubt that cases of hardship must have resulted from the enforcement of the orders requiring persons entitled to exemption to obtain exemption tickets before the thugyi could enter them as exempted in the assessment-rolls.

THATHAMEDA:—
Households assessed, demand, &c.
*Statement III-B, page 47.*

**13.** The number of households assessed to *thathameda* rose by 24,633 to 691,675, but the revenue demand fell from Rs. 58,40,756 to Rs. 51,78,552—a drop of Rs. 6,62,204. Every district shows more households assessed than in 1900-01, an apparent decrease in Bhamo being explained by the fact that the total given in the report for last year included all households and not only households assessed to the tax. Five districts (Myingyan, Pakôkku, Sagaing, Lower Chindwin and Shwebo) show each over 2,000 households more. The census operations are in some measure responsible for the increase, but in the five districts named and in the other dry zone districts, the population was swelled by the return of families from Lower Burma, attracted by the generally favourable seasons in the past two years. The large decrease in the revenue demand is due in part to reductions of rate necessitated by the very unfavourable rainfall of the period of report, but mainly to the rate at which the tax is levied in Myingyan and the Minhla subdivision of the Thayetmyo district consequent on the introduction of direct land revenue assessment on all land. Slight reductions of rates were granted in Pakôkku and Magwe; in Yamèthin the revenue foregone amounted to Rs. 24,285, but it was in Mandalay and Shwebo that the largest concessions were found necessary. In Mandalay—

Reductions of rate.

*Mandalay.*

"With the exception of the Maymyo subdivision and some 13 villages in the Madaya township, where the assessment was at normal rates, reduced rates were sanctioned for the whole district. The rainfall this year was most extraordinary. Half of the whole recorded rainfall fell during the last week of May and first week of June. For two and a half months after this, there was a regular drought and all agricultural operations were at a stand-still. Even the Irrawaddy river did not rise within 4 feet of its normal highest level and all land irrigated by the river had no crops. The rainfall even in September was irregular, so much so that in the whole of the Singu township, there was little or no *kaukgyi* planted. The only tract which did moderately well was the Shwetachaung tract, but even in this tract transplanting had to be delayed till October and in many parts the

cultivators had to resort to broad-casting short life grain. A very large proportion of cultivators lost heavily in seed. In many *kwins* of Amarapura and Patheingyi even the sessamum crop was a failure. All the seed put down in September was lost owing to an untimely break in the rainfall after a few showers had fallen."

*Shwebo.*

The total loss of revenue attributable to reduction of rates exceeded half a lakh of rupees.

In Shwebo, a general and substantial reduction of rates was found necessary for the same reason as in Mandalay, but the loss amounted to no less than $2\frac{3}{4}$ lakhs of rupees. The Commissioner writes—

"The Deputy Commissioner and his subordinates did very good work in checking the applications for remission. I satisfied myself that these very heavy remissions were absolutely necessary. The recommendations conveyed in the reports of the Famine Commission regarding promptness of action in this matter were loyally followed. I checked a large proportion of the work and did not find any cases in which too great leniency had been shown. Heavy as the remissions were they were not too heavy. * * * Rain was scanty and untimely and badly distributed, and had the previous year not been a very good one there would have been severe scarcity and relief would probably have been needed in some parts of the district."

The Deputy Commissioner (Major Browning, I.S.C.) on perceiving that the harvest was likely to be the worst experienced in Shwebo for many years, took prompt action to ascertain the paying capacity of the people. The reduced rates sanctioned by the Local Government were found to be so suitable that subsequent remissions were comparatively small.

*Thayetmyo.*

In the Minhla subdivision of Thayetmyo and in the Myingyan district, the rate of *thathameda* was reduced respectively to Rs. 5 and Rs. 3 per household concurrently with the introduction of direct land revenue assessment. The corresponding reductions in the nett receipts from *thathameda* were Rs. 56,883 and Rs. 4,33,585 respectively. The new system resulted in a loss of Rs. 5,682 in the Minhla subdivision. The total revenue from *thathameda* and land assessment was actually Rs. 2,620 more than in 1900-01, but had the old system remained in force the increase would have amounted to Rs. 8,302. The Commissioner, Minbu Division, remarks—

"The subdivision is very poor and is all the better for the small relief."

*Myingyan.*

As regards Myingyan, the Deputy Commissioner writes :—

"The following statement shows the financial effect of the change owing to the district coming under summary settlement:—

| Nature of revenue. | Demand under old system. | Actual demand. | Difference. | Remarks. |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| | Rs. | Rs. | Rs. | |
| Land revenue ... | 45,249 | 4,81,704 | +4,36,455 * | * Does not include *kaukyin* or *mayin* revenue (toddy groves). |
| Water-rate ... | 1,885 | ... | — 1,885 | |
| *Thathameda* ... | 6,80,760 | 2,10,646 | —4,70,114 | |
| Total ... | 7,27,894 | 6,92,350 | — 35,544 | |

"The result shows that had the *kaukyin* and *mayin* rents (toddy groves) been included the estimate made in the summary settlement report was a very accurate one. The year under report was perhaps an average one, certainly not more, and the islands and *Tazè* were not inundated as much as is usual.

"The figures shown as 'demand under the old system' on account of land revenue and water-rate were actual demands of the previous year, whilst the demand under the same head on account of *thathameda* is the result obtained in multiplying the total number of assessed households of the year under report by the old district rate of Rs. 10. In the 'actual demand' under land revenue is included two years' demands on account of State *kaing kyun* land revenue."

It must, however, be remembered that the "actual demand" as given above is for a period of 15 months. If we take the land revenue demand for the 12 months ended 31st March 1902, namely, Rs. 3,88,324, we find that there was an

actual loss of Rs. 1,28,924. Even if due allowance be made for the fact that this amount does not include the demand for the *mayin* and *kaukyin* assessments, because the rates were not sanctioned in time to include them, it is practically certain that the sum, namely, Rs. 5,55,204, at which the probable land revenue demand was estimated in the Resolution of the Local Government on the settlement report, would not have been reached and it may well be doubted whether the combined demand from *thathameda* and land revenue would have even reached the total of 1900-01. This fact merely accentuates the absolute necessity of imposing rates of land revenue which, calculated on the area classed as being under cultivation in the year of settlement, will bring in a nominal enhancement of from 20 to 30 per cent. The reason for this is that the area classed as under cultivation in the year of settlement is not necessarily the same as the area under matured crops which alone are assessed.

The actual incidence per household of the *thathameda* in Myingyan was Rs. 3-1-6. The Local Government sanctioned the proposals of the Deputy Commissioner in the settlement report for the distribution of the uniform rate of Rs. 3 per household, but, owing to subsequent changes in the population, the village rates then sanctioned produced more than an all round rate of Rs. 3 would have done. When reviewing the settlement report the Financial Commissioner recommended that the distribution of the demand at the uniform rate among the various villages be left entirely to the Deputy Commissioner, and he still thinks that this is the better plan. In the current year the Deputy Commissioner, Myingyan, proposes to lower the rate on certain villages in the Taungtha township. No complaints have been made of unfair distribution of the *thathameda* demand. There is a tendency in all districts where the *thathameda* rate has been lowered on the introduction of direct land revenue assessments to do away with *thamadis*, or village assessors, and to treat the reduced *thathameda* as a poll-tax, each family paying at the rate sanctioned for the village in which it lives. This was first noticed in the case of the "*kaing* tract" villages of the Minbu district, and has been observed in Meiktila and Myingyan districts, also, as the following quotations witness. The Deputy Commissioner, Meiktila, writes :—

Discontinuance of *thamadis*.

"It was found in some 80 villages out of about 365, that the villagers had by mutual consent assessed themselves at the rate fixed for the village as a sort of capitation-tax, abandoning the assessment by *thamadis*.

"It was pointed out that this was not permissible, there being very little doubt that the novel method was introduced by pressure from the wealthier inhabitants."

The Deputy Commissioner, Myingyan, remarks—

"The *thathameda* system was generally maintained but, in spite of a circular which I issued fully setting out that the agriculturist was to be leniently taxed whilst the non-agriculturist was to be taxed at much the same rates as he was before the land assessment was introduced, I found that some villages adopted the principle of paying an all-round rate of Rs. 3. I revised some rolls and I did all I could to stop this injustice. I censured one Township Officer in whose jurisdiction I found this happening, and reminders will issue when the rolls go out again and I will ensure that Subdivisional Officers and Township Officers see the orders carried out next year."

The Local Government has ordered that this tendency towards uniform assessment be checked, but a Deputy Commissioner can do very little in this direction and for a short time only; in the end the people will get their own way especially in villages whose mainstay is agriculture. In such villages, the ruling factors in determining the assessments of *thathameda* under the old system were the varying size and tenure of the agricultural holdings. These variations are now fully met by the new land revenue assessments except where differential rates are imposed and the non-agricultural resources of the villagers vary little from house to house. The distribution of the demand by village assessors although tending to disappear will doubtless endure for a time in villages which contain an appreciable trading element, and where the land worked by the villagers is neither mainly State land nor mainly non-State land, but a mixture of the two, when the latter is assessed at a lower or privileged rate. It has been admitted time and again that the *thamadis* assess non-State landholders at a higher rate than State land occupiers, who are in all respects as well off except as regards direct land

revenue assessments and that the introduction of tenure distinctions into land revenue assessments involves their introduction into *thathameda* assessments also.

**Preparation of rolls.**

The preparation of *thathameda* assessment-rolls appears to have been well done on the whole and checking was adequate in nearly all instances. Mr. Batten, Deputy Commissioner, Magwe, continued to give the closest attention to this duty and has done much by his example and his supervision to make the preparation of the rolls of his district as perfect and fair as possible. He writes—

"Headmen in this district have been administratively required to keep up house registers, showing number of male and female inmates of each house and when the time to prepare *thathameda* census-roll comes the headmen take these lists and the roll of the previous year round to all the houses in their village and write up the *thathameda* roll after of course checking the households as they found them with the papers in their hands."

It is generally reported that Subdivisional and Township Officers did not show excessive zeal in subdividing households which ought not to be subdivided. In this connection it is, however, interesting to note that the incidence of *thathameda* per head of population in 1901-02 was on the whole somewhat higher than the corresponding figure in 1891-92.

**Remissions.**

With the exception of Rs. 1,880 the demand was collected in full or remitted before the 1st July 1902. Remissions were very heavy, (Rs. 73,800 as compared with Rs. 21,132 during the year ended 31st March 1901). Pakôkku was responsible for Rs. 32,040 of this amount and the Lower Chindwin district for Rs. 11,667. Properly speaking these amounts would not have been assessed at all had full and timely precautions been taken to see that the rates of *thathameda* proposed for sanction were not in excess of what was justified by the condition of the crops. There were extensive crop failures in the Pakôkku subdivision and in the Budalin, Mônywa and Kani townships of the Lower Chindwin district. The erroneous assessment of persons entitled to exemption in the Banmauk subdivision is cited as the cause of the heavy remissions in Katha district, while floods in October necessitated large remissions in the Upper Chindwin. Elsewhere the generally heavier remissions reflect the unfavourable character of the monsoon.

The Commissioner, Sagaing Division, remarks—

"It came to my notice during the year that the European employés of the * * * gave great trouble in the collection of the tax by raising frivolous and unnecessary objections" and he suggests that the head office of the firm in Rangoon should be invited to pay the amounts assessed on its employés or in the alternative that they should pay income-tax. The method followed in the case of two large firms in the Ruby Mines district might well be introduced into the Upper Chindwin. The Commissioner will be requested to frame proposals accordingly.

**THATHAMEDA :— Classification of exemptees.** *Statement IV-B, page 48.*

14. The number of households exempted from *thathameda* was 106,658 or 4,955 more than in 1900-01. While there was a general increase under all specified heads of classification, nearly four-fifths of the increase was under newly married couples and households exempted on account of poverty. In the case of the former at least one-half of the increase was due to the omission from the assessment-rolls of previous years in Minbu district of newly married couples. The increasing number of exemptees on account of poverty affords gratifying proof that *thugyis* are beginning to exercise their power to show the poor as exempted in the rolls, but there is still considerable room for improvement in this respect. The tendency on the part of headmen is no doubt to assess too strictly and not too leniently, and it is necessary to encourage them to exercise some discretion.

**LAND-RATE :—** *Statement V, page 48.*

15. Henzada town was responsible for the decrease of Rs. 5,408 in the revenue demand on account of land-rate in lieu of capitation-tax. Two causes contributed to this result; a large area of land which formerly was assessed to this tax was taken up in connection with the construction of the Bassein-Henzada branch of the Burma Railway system and the rates of taxation on the land recently included within Municipal boundaries were reduced in consequence of complaints of over-assessment.

# CHAPTER IV.
## Fishery Revenue.

**16.** There was an increase of two-and-a-quarter lakhs in the fishery revenue demand for the period of report, which extends to fifteen months in the case of Upper Burma only. Previous reports have dealt with the fishery revenue of Lower Burma by the agricultural year ended 30th June, and in Upper Burma only a small portion of the revenue is collected during the second quarter of the calendar year. Consequently the enhancement represents a real increase in the revenue derived from fisheries.

FISHERY REVENUE :—
(i) Net licenses.
*Statement VI, column 3, page 49.*

The notable increase of Rs. 39,709 in the revenue from net licenses is ascribed in part to the new system of issuing fishery licenses which was introduced during the period of report as a permanent measure after a season's trial. Under this system the fee payable on a license applied for through the *thugyi* is collected after and not before the issue of the license and the rate of commission obtainable by *thugyis* on revenue collected has been raised from 4 to 10 per cent. in order to ensure their heartier co-operation in the collection of this tax. The Deputy Commissioner, Hanthawaddy, writes :—

"The increase in receipts under net licenses, (namely Rs. 6,240) is noteworthy and speaks well for the system of collection of the revenue through village headmen and thugyis."

*Pegu.*

In Pegu the rise from Rs. 7,485 to Rs. 13,100 is ascribed to the detection of a clerk who had been in the habit of issuing net licenses on which he forged the Subdivisional Officer's signature. It appears that license forms were not kept in proper custody and the stock was not sufficiently checked. Special orders have been issued calling attention to this matter and similar frauds should not recur. The doubling of the small revenue derived from net licenses in Tharrawaddy is ascribed to the prohibition of *sès* or weirs outside the leased fisheries. In the Arakan division, the decrease of Rs. 2,202 in Kyaukpyu is apparently due to the disuse of the fishing engine known as *myetkwin* owing, the Deputy Commissioner thinks, to the fact that the tax is excessive. It has been reduced since the close of the year. In Sandoway, more licenses were issued but the revenue fell on account of the reduction in the rate for *hmyin-paiks* from Rs. 5 to Rs. 2. As the Deputy Commissioner says—

*Arakan division.*

*Sandoway.*

"The net fishery season is always bad in Sandoway district as there is nobody to buy fish and everybody catches a few."

*Mergui.*

In both the Kyaukpyu and Sandoway district reports, it is remarked that the rates charged for the carriage of fish by the British India Steam Navigation Company are prohibitive. In Mergui the success of the pump license system of disposing of the right to collect pearls and pearl-shell accounts for the increase of Rs. 6,568 under this head of revenue.

*Minbu.*

In Minbu district the special system devised for the Paunglin lake fishery by the late Major Johnson, I.S.C., produced from boat licenses alone considerably more than the revenue derived in the last year in which the fishery was auctioned as a whole.

FISHERY REVENUE :—
(ii) Leased fisheries.
*Statement VI, column 4, page 49.*

All the districts of the Pegu and Irrawaddy divisions show satisfactory increases in the revenue demand from leased fisheries. No less than Rs. 1,17,639 out of the total increase of Rs. 1,88,306 were contributed by the three districts of the Irrawaddy division dealt with in Major Maxwell's report and more than half this amount came from the Thôngwa district, of which Major Maxwell is Deputy Commissioner. Full effect has not yet been given to the

recommendations accepted by the Local Government, but the main measures, namely, the subdivision of the larger fisheries, the reservation of parts of others, and the prohibition of baling and, in all but a few cases of bunding, the fisheries have been almost comptelely carried out. The proper mapping of the fisheries is in progress, and measures have been taken to carry out the remaining proposals. The fishery season was good in Thôngwa district and good prices were realized. In Bassein the inland fisheries were less successful, but the sea-fishermen had a good season. The Deputy Commissioner, Myaungmya (Mr. C. Morgan Webb), writes a very interesting note on the subject in the district report. As the Commissioner, Irrawaddy Division, remarks, Myaungmya is the district which is now most forward as regards the introduction of the sanctioned reforms, despite the fact that it lagged behind at the start. For this much credit is due to Mr. Morgan Webb. The decrease of Rs. 7,900 in Mergui really covers an actual increase. The figures for 1901-02 include only three out of the four instalments payable for the right to collect green snails and sea-slugs. The first instalment was by mistake included in the revenue collected in the previous year.

*Myaungmya.*

*Mergui.*

In Upper Burma the only districts in which the revenue from leased fisheries exceeds Rs. 30,000 are Mandalay, Katha and Sagaing. The demand in Mandalay fell by Rs. 9,390 to Rs. 1,21,800 on account of the heavy loss sustained by lessees in 1900-01. For the third year in succession lessees had a bad season and no less than Rs. 14,503 of the demand were remitted. The river failed to rise sufficiently during the month of September, but rose suddenly and unexpectedly in November. In Katha the remission of Rs. 9,886 much more than counterbalanced the increase of Rs. 4,811 in the demand, which may be ascribed to the interest taken by the Deputy Commissioner, Mr. English, in fishery administration. The increase of Rs. 5,972 in Sagaing district is said to be—

*Mandalay.*

*Katha.*

*Sagaing.*

"due to the fisheries being put up to auction at township and subdivisional headquarters."

In view of Rule 99 of the rules under the Upper Burma Land and Revenue Regulation, 1889, it is not clear why this had not always been the case. The Deputy Commissioner states that the fishery season was bad and that some lessees lost heavily; if so, the amount remitted, namely, Rs. 339 out of Rs. 60,176, might well have been more. Heavy remissions were found necessary in Minbu and Myingyan for the same reasons as elsewhere.

On the whole it may be said that fishery administration was very successful during the period of report. The outstanding at the close of the year was only Rs. 2,968, of which Rs. 1,275 were due from Thôngwa district where a lessee had defaulted before a security bond was signed.

Measures are now under consideration for reducing the immense labour involved in the system of taking security for all unpaid balances of fishery revenue. Security is no longer required in the case of excise revenue; the mutual security system in the case of village headmen has reduced the labour to a minimum and it is hoped that it will be found possible to materially curtail the work involved in connection with security for fishery revenue.

**Security bonds.**

# CHAPTER V.

## Miscellaneous Land Revenue.

**17.** The revenue derived from the various sources lumped together under the head "Miscellaneous Land Revenue" was more than half as large again as the amount collected in 1900-01. Much of this increase is due to the fact that the total includes collections for 15 months instead of 12. The classification adopted in Statement VII now follows the detailed budget heads and thus differs in some respects from the classification hitherto adopted.

**Miscellaneous Land Revenue.**
*Statement VII, page 50.*

*(a) Rent of town lands not credited to Local Funds.*—The increase from Rs. 61,693 to Rs. 80,109 is chiefly due to the fact that collections for two years are included in the case of some districts. The amount of revenue derived at present from this source is a secondary consideration. It is important in the interests of sanitation that the occupation of house-sites in towns should be controlled and that people should be encouraged to take out leases. This end is best secured by the imposition of moderate rents and the provision of every facility for obtaining leases. Rules were issued under the Lower Burma Town and Village Lands Act, 1898,* for regulating the disposal of land at the disposal of Government in supersession of the old executive instructions under which leases were previously issued. These rules apply to all except the five towns† specified in the schedule to the Act in which land continues to be disposed of under the direct orders of the Local Government.

*Statement VII, column 2, page 50.*

* Revenue Department Notification No. 223, dated 23rd July 1901.

† *Rangoon.* | *Bassein.*
*Moulmein.* | *Akyab.*
*Prome.*

The difficulties encountered in dealing with applications for house-sites in the new towns which are springing up mushroom-like in the delta of the Irrawaddy are well described in the following extract from the report of the Deputy Commissioner, Myaungmya (Mr. Morgan Webb) :—

"There was a fall of Rs. 913 in the collection of rent of town land. This fall was due to assessment made only on *bonâ fide* applicants. The rush for house-sites in the rising town of Maulamyainggyun during the year 1900-01 was so great that assessment could not be made most carefully and all the applicants *bonâ fide* or otherwise were assessed during that year.

"When I took over charge of the district, no less than 700 applications for leases were pending in various stages of proceedings, and I found that assessment had been made on the orders of Mr. Hall, Commissioner, Irrawaddy Division, even before issue of leases, and in going through these applications I found that original applicants in three-fourths of the pending applications had transferred their sites to others and left the place. A large number of applications were bogus, in the names of men of straw or fictitious persons. There was danger of the whole town-sites getting into the hands of a ring of one or two native speculators. I took great pains to weed out the bogus ones from those that were genuine."

In Upper Burma leases continued to be issued under the rules under the Upper Burma Land and Revenue Regulation. 1889. Lands other than State land, appropriated to the dwelling-places of any town or village were, previous to the issue of Regulation V of 1901, exempt from liability to the payment of land revenue. So far, orders have issued only for the assessment of land revenue in Bhamo town on land held under occupancy certificate. The issue of occupancy certificates, which were originally designed to be granted to persons actually found in occupation at the annexation, was continued up to the inspection of the Bhamo district office by Mr. Norton in 1901, and the orders for the assessment of land revenue on the land covered by them were issued by the Local Government in consequence of enquiries made subsequent to that inspection.

In Meiktila the Deputy Commissioner (Mr. E. C. S. George, C.I.E.) paid great attention to the issue of leases of town lands. He withdrew a large number of leases which had been irregularly issued in Thazi town, and gave out fresh leases in their stead.

*Meiktila.*

In consequence of his energy, Meiktila district with perhaps fewer towns than any other district of equal importance stands fourth in Burma as regards town land rents. It appears, however, that the rents fixed were pitched too high and reductions are under consideration.

(*b*) *Fees, rents and royalties on "other minerals."*—Under this head fall fees for the extraction of clay, limestone, chalk, steatite, &c. The publication towards the close of the year 1900 of rules under which the extraction of laterite was exempted from royalty in all cases, and that of clay in many cases, had the effect of reducing the fees very largely in many districts, notably in Tharrawaddy. On the other hand there was a large increase from Rs. 536 to Rs. 3,613 in Prome where, to quote from the Deputy Commissioner's report,—

*Statement VII, column 3, page 50.*

*Prome.*

"the revenue under this head had been neglected, and when Subdivisional and Township Officers were made to conform to the rules and to check, there was an immediate increase."

*Myaungmya.*

The increase in Myaungmya from Rs. 1,210 to Rs. 2,732—

"is chiefly due to collection on limestone licenses, which is itself due to the increase in building of *pucca* houses and public buildings in the district."

The Deputy Commissioner remarks that great interest was taken by headmen in the collection of limestone license fees during the period of report, but adds that licenses were issued in the form which provides for the payment in advance of a fee of Rs. 10 per kiln on which headmen are not entitled to draw commission. The Financial Commissioner is prepared to consider proposals for issuing mineral licenses through *thugyis* and village headmen in the same method as fishing implement licenses are now issued, and for paying a commission on collections of such fees. It is only by giving *thugyis* and village headmen a pecuniary interest in safeguarding the revenue derived from minor sources that any expansion can be looked for.

The fees levied on the extraction of clay required in the petty household pottery industries in Prome, Magwe and Myingyan districts, were substantially lowered during the 15 months under review. The industry in such cases is purely subsidiary to the ordinary occupations of the potters and the normal fee of Rs. 5 per workman was shown to be excessive.

**Tin.**

Regarding tin-mining in Mergui, the Deputy Commissioner writes:—

"The tin-mining industry remains in much the same condition as heretofore. European machinery has not yet been introduced in Messrs. * * * * concession. There were signs of greater activity among the Chinese at the beginning of the present season, but the cyclone, which has blocked every valley with fallen trees, has been a serious check to enterprise. The arrangements for securing that all tin shall pay royalty are unsatisfactory."

The country is so difficult and the royalty so insignificant that it would not pay to entertain an establishment sufficiently large to keep an adequate check on export. The Deputy Commissioner is, however, making enquiries in the matter and is utilizing the services of the Resident Excise Officer, Karathuri, to check the output. The Financial Commissioner awaits a further report.

(*c*) *Fees, rents, and royalties on petroleum, rubies, jade and amber.*—The petroleum industry in the Arakan division continues to be of the pettiest description. The Deputy Commissioner, Akyab, gives the following particulars of the operations in that district:—

*Statement VII, column 4, page 50*

**Petroleum.**

*Akyab.*

"There are two oil settlements in the Baronga Island of this district, owned by Mr. W. Savage and Messrs. the South Australian Petroleum Fields, Limited, and both these companies used steam-power for boring and raising oil to the surface. It was reported that the only oil-producing well on Mr. Savage's land had caved in during the year and that he was boring new wells. In the other settlement, the boring was carried on regularly and a good quantity of earth-oil was obtained. The increase in the amount of royalty on petroleum was paid in by Messrs. The Australian Petroleum Fields, Limited."

In the Magwe and Pakôkku districts the industry continued to expand rapidly.

*Magwe, Pakôkku*

Over 7⅘ lakhs of revenue were paid in the 15 months of report as against 4½ lakhs in 1900-01—an increase of 50 per cent. even if we make a proportionate allowance for the fact that the period covered was longer. Oil was struck near Singu in Myingyan district at the extreme north of the demarcated oil-blocks of the Yenangyaung field by the Burma Oil Company, Limited. New concessions were applied for in Shwebo and Thayetmyo.

In Myitkyina the cessation of the troubles in China caused a revival in the jade industry and an increase from Rs. 46,941 to Rs. 54,566 in the royalties collected therefrom. The Nanyaseik ruby "pocket" was exhausted during the year and no new locality has been discovered so far.

**Jade.**

*Myitkyina.*

In the Ruby Mines district there was a substantial increase in the amount of revenue paid by the Company, the conditions of whose lease were modified, the amount of dead rent being reduced and the rate of royalty enhanced. The Deputy Commissioner writes :—

**Rubies.**

*Ruby Mines.*

"The ruby market was very dull throughout the greater part of the year 1901. The produce of the mines worked by the Burma Ruby Mines, Limited, increased considerably, the aggregate number of truck loads of ruby-earth washed during the calendar year 1901 being 1,091,314 as compared with 949,292 trucks in 1900. The royalties from native miners also increased very much, the figures for the two years being—

| | Rs. |
|---|---|
| 1900 ... ... ... ... ... ... | 2,58,020 |
| 1901 ... ... ... ... ... ... | 3,25,500 |

"Shortly after the close of the year a new (fourth) mine was opened by the Company in Chaungzôn quarter, Mogôk, and arrangements are being made for starting a fifth mine in the Talôktan quarter. Apart from the dulness of the market which is probably due to transitory causes, the ruby-mining industry may be said to be in a very flourishing condition."

*(d) Receipts under the Village Act (Regulation).*—The increase of nearly a lakh of rupees in the receipts under the Village Act in Lower Burma and Regulation in Upper Burma is only in part accounted for by the longer period of collection.

*Statement VII, column 5 page 50.*

The remarkable increases from Rs. 25,041 and Rs. 10,457 in Tharrawaddy and Prome districts respectively to Rs. 42,278 and Rs. 22,097 were mainly due to the contumacy of the villagers in regard to the maintenance of village fences. In several other districts the receipts during 1900-01 were doubled or trebled during the period of report.

*(e) Survey fees for pottas.*—Receipts under this head fluctuate in a remarkable fashion. On the whole they were larger than in the previous year, even after allowance is made for the longer period for collection. Thôngwa and Hanthawaddy recovered their position as the districts in which culturable waste-land is most sought after. In Pegu fees fell to much less than a third of the total in the previous year, no doubt because of the large number of applications which remained pending at its close. In the Minbu division fees were very small because the Commissioner has received permission to discourage applications for leases. This will be further mentioned below.

*Statement VII column 6, page 50.*

*(f) Other miscellaneous land revenue.*—The receipts which fall under this head are, "Recoveries on account of survey charges" "Fines and forfeitures," "Birds'-nest-tax," "Fees for survey of other than *potta* lands" and "Recoveries on account of survey charges," and revenue from all "Other sources." Revenue record-room receipts (inclusive of receipts from the Land Records record-room)" continued to be levied in cash right up to the close of the year in more than one district, although the system of levying them in stamps was completely introduced early in the period of report.

*Statement VII, column 7, page 50.*

*Mergui.*

The revenue derived from the sale of the right to collect edible birds'-nests in Mergui district was less than in 1900-01, although receipts are apparently greater because they include six quarterly instalments instead of only four as in the previous year.

The Deputy Commissioner writes—

"The Tavoy Island group, which was sold for three years at the beginning of the year under report, fetched only Rs. 15,600 as against Rs. 19,000 in the previous triennium. The lessees attribute the decrease to the greater expertness of unlicensed collectors in avoiding detection. The profits of the lessee depend much on the degree of vigilance with which the islands are guarded. I intend to visit these parts of the archipelago next cold weather with a view to ascertaining whether any change in the system is advisable, *e.g.*, whether it would be better to sell the right in smaller blocks. At present the whole vast area of the archipelago, from latitudes 13° to 8° (including Sayers' Island, nearly half-way from Victoria Point to Penang) is sold for the comparatively small sum of Rs. 1,100 a year. It is obviously impossible for one man to supervise such an area effectively, especially as the depredators live in Siamese territory and are not easily caught."

The Financial Commissioner awaits the Commissioner's advice on the Deputy Commissioner's matured proposals. The only other district in which receipts under "Other sources" exceed Rs. 5,000 is Mandalay. Out of the Rs. 15,906 credited there, Rs. 8,961 represent "Recoveries on account of survey charges," and over Rs. 4,000 were fees for copying maps.

# CHAPTER VI.

## Settlements.

*(Written by the Settlement Commissioner.)*

### *Original Settlements.*

18. The office work relating to the settlement of the Thayetmyo district and the Bawni circle, Pegu district, was inspected by the Settlement Commissioner in September 1901, and the reports were received during the year. Orders have been passed on both and the new rates notified with effect from the 1st July 1902.

*Thayetmyo district and Bawni circle, Pegu district.*

The results of the application of the new rates are estimated increases of revenue of Rs. 34,437 and Rs. 33,794 in Thayetmyo district and Bawni circle respectively.

On completion of work in Thayetmyo and Bawni the party was transferred to Bassein for the settlement of the areas of the Bassein and Myaungmya districts, surveyed for the most part by the Lower Burma Field-to-Field Survey Party, in 1890—1892, and also to a small extent by special local staffs in 1899-00 and again in 1901-02, but unsettled. Mr. Wallace proceeded on furlough in January 1902 and was succeeded as Settlement Officer by Mr. MacKenna, C.S., Captain Ormiston remaining with the party as Assistant Settlement Officer. The area operated on during the year was 710 square miles: the field work in both districts was inspected by the Settlement Commissioner in March 1902, and the office work in August 1902. The total cost of the operations, actual and estimated, was Rs. 61,205. The report is now under preparation.

*Bassein and Myaungmya.*

The report relating to the original settlement of the 266 square miles of the Henzada district referred to in paragraph 20 of last year's revenue report was received, and orders passed on it. The new rates were notified with effect from 1st July 1902. The estimated increase of revenue is Rs. 21,991.

*Henzada.*

The checking of the 153 *kwins* that remained over at the end of last year was completed during the year and crop experiments were continued in the Magwe, Myingyan, Yenangyaung and Natmauk townships.

*Magwe.*

It was considered necessary in the light of the further experience gained during the operations in the rest of the district to revise the soil classification of the Taungdwingyi and Myothit townships which had been effected two years previously, and the time of the Settlement Officer and two Assistant Settlement Officers and nearly all the Inspectors was occupied during the latter half of the year in this work, one Assistant Settlement Officer and the rest of the establishment being left at headquarters to prepare statistics. The necessity for the revision of soil classification referred to above has delayed the submission of the report which is now being prepared and may be expected shortly.

The area operated on in 1901-02 was 2,912·50 square miles and the cost of the operations Rs. 92,490.

The office work was inspected by the Settlement Commissioner in July 1901, and July 1902, and by the Financial Commissioner in July 1902.

During the year the checking of the holding-marking of 1,283 *kwins* making 2,993 in all, was completed by the Inspectors and the classification of 733 *kwins* with an area of 680 square miles was completed by the Settlement Officer and Assistant Settlement Officers. As a result of the inspection of soil classification work in December 1901 by the Settlement Commissioner it was found necessary to partially revise the soil classification of a considerable number of *kwins* and this work is now proceeding. The tenure enquiries relating to the area of 562 square miles comprising 649 *kwins* to be

*Shwebo.*

irrigated by the proposed Shwebo canal were completed during the year; it is not intended to frame rates for this area until the canal is in working order, but it was important that the tenures of the land should be settled before matters were complicated by the breaking up of new land owing to the supply of water from the canal. The cost of the operations during the year was Rs. 97,610.

Field work was inspected by the Settlement Commissioner in December 1901, and office work by the Settlement Commissioner in July 1902 and by the Financial Commissioner in July 1902.

*Yamèthin.* During the year the settlement operations (with the exception of tenure enquiries which are still proceeding) were completed and the final report submitted in March 1902. The report is now with the Financial Commissioner. The establishment was transferred to Kyauksè for the revision settlement of that district in April 1902, Mr. Gibson being appointed Revision Settlement Officer. Owing to the large number of pending claims under section 24 (*z*) of the Upper Burma Land and Revenue Regulation still awaiting disposal at the conclusion of the other settlement operations, a special staff of three clerks under an Assistant Settlement Officer was entertained at the close of the year and the work of disposing of the claims will be continued under the supervision of Mr. Gibson in addition to his work as Revision Settlement Officer of Kyauksè. The cost of the operations during the year 1901-02 was Rs. 37,243 and the total cost of the operations from start to finish Rs. 1,11,945; the total area dealt with being 1,775·53 square miles. The office work was inspected by the Settlement Commissioner in September 1901.

*Revision Settlements.*

*Hanthawaddy.* **19.** The report on the revision settlement of the Insein subdivision of the Hanthawaddy district referred to in paragraph 20 of last year's report was reviewed during the year and orders passed on it. The new rates were imposed with effect from 1st July 1902; their effect is to give an estimated increase of revenue of Rs. 74,993. The revision settlement of the Hanthawaddy district is now complete.

*Tharrawaddy.* The report relating to the 614 square miles of the Tharrawaddy district dealt with in 1900-01 was received during the year, and orders passed on it: and the new rates were imposed with effect from 1st July 1902; they will give an estimated increase in revenue of Rs. 1,88,988. During the field-season of 1901-02 the revision settlement of the remainder of the Tharrawaddy district—425 square miles—was taken in hand and the field work completed: the office work is now nearly finished, and portions of the report are in the press. The total cost of the operations, actual and estimated, was Rs. 41,304. The field work was inspected by the Settlement Commissioner in February 1902, and the office work in August 1902. On completion of work in Tharrawaddy this revision party will be disbanded.

*Prome.* The report on the revision settlement of the Prome district was received during the year and orders passed on it. The new rates were notified with effect from 1st July 1902; they will give an estimated increase of revenue of Rs. 97,961. The office work relating to the Prome district was inspected by the Settlement Commissioner in August 1901.

*Akyab.* On completion of work in Prome the revision party was transferred to Akyab, where an area of 830 square miles was taken up. The field work relating to this area was completed during the open season of 1901-02 and the office work is now in progress. The cost of the operations during the year, actual and estimated, was Rs. 41,473.

The field work was inspected by the Settlement Commissioner in March 1902.

*Henzada.* The report relating to the revision settlement of the final portion of the Henzada district was received during the year, orders were passed on it, and the new rates imposed with effect from the 1st July 1902. The estimated increase of revenue to be obtained is Rs. 1,17,993.

## *Summary Settlements.*

**20.** During the year orders were passed on the summary settlement of the Myingyan district referred to in paragraph 21 of last year's Revenue Report. The rates were fixed for two years and nine months or until further orders and were notified with effect from 1st October 1901. The nominal increase of revenue was Rs. 66,790.

*Myingyan.*

Orders were passed during the year on the summary settlement of the Mônywa township of the Lower Chindwin district and the rates were notified with effect from 1st April 1902. The estimated increase of revenue was Rs. 27,455.

*Lower Chindwin.*

During the year the summary settlement of the Budalin and Kani townships was completed and the report is now before the Local Government. The cost of the operations was Rs. 18,797 and the area dealt with 1,153 square miles. The office was inspected by the Settlement Commissioner in June 1902.

During the year an area of 97·22 square miles in the Mingin subdivision was brought under summary settlement and the field work completed. The office work is still in progress, and the report is expected shortly. The cost of the operations during the year, actual and estimated, was Rs. 8,553. The office was inspected by the Settlement Commissioner in June 1902.

*Upper Chindwin.*

# CHAPTER VII.

## Transfers, Tenancies and Agricultural Advances.

*(Written by the Director of Land Records and Agriculture.)*

**Land transactions.**
*Statement XI, page 56.*

21. In order that comparison may be made with Statement VIII, pages 54 and 55 of the Report on the Revenue Administration for the year 1900-01, the totals for Lower Burma are included in Statement XI. No totals for Upper Burma or for the whole province are given because supplementary survey has been introduced into a few districts only and accurate figures are not available from the remainder. Usufructuary mortgages with two exceptions are not included in the statement. The Deputy Commissioner, Thatôn, reports that the figures given for his district during the past three years have been wrong, but great care has been taken to obtain as correct statistics as possible this year. His remarks are quoted in order to show some of the difficulties experienced in obtaining trustworthy statistics :—

"The printed figures for 1900-01 are given in red ink. They have been found incorrect on a re-check this year, as I found in working out the equations that the figures for 1900-01 could not be correct. The corrected figures for 1900-01 are given below the printed figures and are now reliable. The most important mistake last year was in column 3 'Mortgages during year of report;' the total area was given as 46,604 acres; the correct figure is 18,604. This mistake occurred in adding the figures, one sum in four figures having been erroneously added up as five figures.

"In the figures given for sales, amount of purchase money or value of consideration, one Land Records Inspector made a mistake of over Rs. 1,00,000 by putting a decimal point two places too much to the left.

"The figures for 1899-1900 have also been gone over and the figures reported for area mortgaged during that year have also been found to be incorrect, as well as the figures reported for 1898-99."

Lesser alterations have also been made in the figures of last year for Kyaukpyu, Pegu, Amherst and Tavoy.

**Lower Burma.**

Adopting the corrected figures for last year, the area sold during the year of report (421,417 acres) shows an increase over that for last year of 12,386 acres.

Several district officers comment on the prevailing custom among cultivators and land dealers or money-lenders of reporting mortgages as sales in order to secure mutation of names in the land registers, and thereby prevent any fraudulent dealings on the part of the cultivator. These so called "conditional" sales have in Thôngwa been this year registered as mortgages instead of sales, or the area returned as sold would have been larger.

The areas mortgaged during the year amounted to 278,720 acres or 81,187 acres more than last year. Of this increase 56,000 acres are accounted for in the Pegu and Thôngwa districts alone; in the latter the large increase was partly due to the change in the method of registration referred to above. The total area under mortgage at the close of the year was 590,784 acres; the increase of 127,383 acres is chiefly noticeable in Thôngwa (51,600 acres), in Pegu (24,000acres), in Hanthawaddy (24,700 acres), and in Myaungmya (15,000 acres). Owing to a revision of the Pegu figures for last year, the area redeemed during the year is less than that reported last year. Most districts show a slight increase in the area redeemed, but this is entirely swamped by a fall of 19,000 acres reported from Thôngwa. The average rate per acre at which land was sold rose to Rs. 27, a considerable increase over last year, most noteworthy in Thatôn and the delta districts except Bassein.

In Akyab the increase in land transactions is due to the same tendency as was noted last year, of cultivators drifting to the cheaper lands of the Myohaung and Minbya townships. In Sandoway the slight increase in mortgages is said to be due to cattle disease in the north of the district. In Tharrawaddy and Prome

two good seasons caused a fall in the area sold and mortgaged, and increased the number of redemptions. In the larger delta districts the remarks made by the Commissioner of the Pegu Division last year on the activity of the money-lenders are fully borne out by this year's statistics. The increase in the area sold and mortgaged is generally attributed to the extensive damage inflicted on the exposed grain by the sudden rainfall of February 1901, and the fall in the price of the damaged grain. In Pegu the numerous sales are said to be due to the demand for lands by cultivators whose holdings in Kyaikto subdivision have disappeared in the Sittang river. The Deputy Commissioner of Thôngwa writes :—

"Chetty money-lenders are actively extending their operations in the district. Increased areas are falling into their hands and eventually into the hands of Southern Indian settlers, financed by them. This fact is especially noticeable in the southern parts of the district, and one reason adduced is that the areas considered unprofitable when worked by Burmans, are rendered profitable when worked by Indian settlers."

The Deputy Commissioner, Bassein, in a similar strain, comments on the readiness of the Chetty to advance money on land after a reluctance which has lasted a few seasons.

"From instances brought to my notice the Chetty seems to be quite satisfied when he is given the map of the land and a revenue receipt, without enquiring very deeply into the real title of the mortgagor, especially his title against Government. The rule as to no transfers being made of grant lands within a certain period after issue is certainly not yet generally understood. I suggested once before and I suggest again that across the face of the grant the following should be printed in large red letters : 'This land is not transferable temporarily or permanently before the (month and year) without the sanction of the Deputy Commissioner.'"

The Commissioner strongly recommends this addition, the utility of which will be separately considered. In Myaungmya, as compared with last year's figures, sales increased by 10½ per cent., mortgages by 98 per cent. The Deputy Commissioner considers the economic features of land-ownership so serious in the Wakèma township, one of the richest in Burma, that he is submitting a special report on them. More than half the land, he judges, in that township is under the control of non-cultivators, money-lenders and Government officials. A number of grants have been cancelled by him for unlicensed transfer of the land to capitalists, and the areas thus resumed are being used as grazing ground reserves, the deficiency of which was commented on in the Resolution on last year's report. The control obtained by capitalists over agricultural land is said to arise from the immigration of Upper Burmans who resort to the money-lender to ascertain the position of unoccupied lands and obtain small advances for food and implements. They clear the land as his tenants without paying rent for three years, and the capitalist is by that time in possession of a very desirable property at an infinitesimally small risk of his own money. His part in the transaction is generally kept concealed till the expiration of 12 years in the case of occupation without grant and of 5 years if the land is covered by a grant. Myaungmya district is by no means unique in this respect. The evil has been noticed frequently before, but, short of a very drastic amendment of the present land laws, it is impossible for the district officers, already over-burdened with judicial work, to devote the necessary time to such local enquiries as might prevent this unsatisfactory state of land ownership. The Commissioner of the Irrawaddy Division writes :—

"Mr. Webb, who has a good working knowledge of his district, especially on revenue matters, is perfectly certain of the truth of the facts stated by him, and having lately made personal enquiries into the matter at Wakèma, I am satisfied that they are in the main correct. If this be so, early and vigorous action seems called for in the interest of the agricultural classes, a large majority of whom will in a few years be dispossessed of their holdings."

It will be noticed that the precise character of the "vigorous action" suggested is not described, and that a more liberal and effective working of the rules for granting agricultural advances is not recommended. The Financial Commissioner thinks that the results reported are very much what might have been expected because much of the land is being cleared and reclaimed by immigrants from Upper Burma, who are without capital, and because the policy of the past has been free trade in land without any need for either written or registered deeds of sale or mortgage.

Upper Burma.

Sagaing, Yamèthin and Myingyan districts report figures for Statement XI for the first time. The area sold in Sagaing is chiefly situated in the *kaing* and riverine paddy tracts. In Kyauksè the increase in the sales is due to better registration and also to the indebtedness caused by exceptionally poor crops, owing to closure of canals for repairs, untimely irrigation and poor rainfall. In Mandalay and Kyauksè the sale rates per acre of State and non-State land have fallen, in the former owing to the absence of sales of garden and irrigated paddy-land, and in the latter to the want of water, and in State lands to the enforcement of the rules forbidding transfers to non-agriculturists. The area under both tenures sold during the year also increased in Mandalay. Non-agriculturists are reported to be gradually disposing of their non-State lands assessed to acre rates, as they find it difficult to obtain tenants at profitable rents. The lands thus sold were chiefly purchased by *bonâ fide* cultivators. The increase in the area mortgaged during the year is attributed to the same cause as the sales.

Classification of occupiers of land. *Statement XII, page 57.*

22. In Lower Burma the area held by agriculturists is said to be 5,709,249 acres, by resident non-agriculturists 446,658 acres, by non-resident non-agriculturists 776,067 acres, or reduced to percentages, 82, 6, and 11 of the occupied area. A large portion of the increase in area over last year is due to the remaining portion of Toungoo district coming under supplementary survey for the first time, but out of the total increase during the year, non-agriculturists received 18 per cent., of which non-resident owners represent five-sixths. The most noticeable increases in the area held by non-resident non-agriculturists are in Hanthawaddy, Thôngwa and Thatôn. In the last district one Burman from Moulmein is said to have acquired land to the value of a lakh of rupees during the year. The former two districts with Akyab account for three-fifths of the area held by resident non-agriculturists, and eight-thirteenths of the area held by non-resident non-agriculturists. The area held by non-agriculturists is considerably enlarged by the custom of reporting mortgages as sales, or of actually drawing up a document of sale with a verbal agreement as to redemption. The Deputy Commissioner, Myaungmya, doubts the accuracy of the figures of his district, for reasons mentioned in the preceding paragraph, and for want of any law compelling correct registration of titles to land, and partly also to the neglect to enter registered sales in the Land Records registers (a point he is enquiring into); he regards the area held by non-agriculturists as under-estimated. The Commissioner, Mr. Porter, considers that special legislation should be introduced to compel all temporary occupants and land-holders to report transfers of land with or without possession. The Financial Commissioner is of opinion that it is a question well worthy of consideration whether mutation of names is not being granted with too great facility in Burma.

In Upper Burma the area held by non-agriculturists in Mandalay is 19 per cent. of the total area. The Commissioner of Mandalay remarks that the Deputy Commissioner has taken care that State land does not fall into the hands of non-agriculturists. In Sagaing the non-agriculturist holders of State land are grantees on special terms, and of non-State land mostly members of the old Burmese Royal Family or Ministry.

Tenants—Lower Burma.

The area let at full rents to tenants in Lower Burma increased by 146,457 acres during the year to 1,831,319 acres. Thirteen per cent. of the tenants have rented land for five years or more, and in 30 per cent. of farms let the land-lords have let their land continuously for five years or more. As compared with the area rented long-term tenants are most numerous in Akyab and Henzada. In the former district the number of Chittagonian tenants has increased to 3,913. In Pegu the increase in the area let and the number of tenants on short leases is due to the immigration of Upper Burmans and Natives of India. In Thôngwa also these races show a gradual increase among the tenant classes. The larger increase in the area rented in Bassein is ascribed by the Commissioner to immigration of Upper Burmans, and in Myaungmya the same reason holds good.

The average rent per acre works out to Rs. 7·74, a slight increase over last year. In Akyab the rent rose to Rs. 8·85 owing to the inducement offered by previous good seasons to tenants to take up and work land as a speculation. It could not have been very successful as the heavy rainfall at the close of 1901 damaged the crop. The Deputy Commissioners of Hanthawaddy and Henzada deduce from the slight rise in the average rent per acre that the revised assessments have not fallen hardly on tenants. The Commissioner of Pegu, however, points out that, as rents are paid in kind, the price at which the rent is calculated is a factor to be considered, and it is too early yet to judge. The Financial Commissioner is of opinion that it will take the land-holders or land-lords some time to pass on the full increase to the tenants. In Bassein the fall in rent is ascribed to tenants refusing to pay such high rents owing to losses in previous years. The relations between land-lords and tenants are generally said to be satisfactory. Cash rents appear to be slightly on the increase, but only a few district officers comment on them. In Henzada they are said to be due to the need of capital on the part of an agriculturist land-lord either to retrieve losses or purchase cattle. As a general rule, the rent previously agreed on is reduced if the crop has suffered to any extent, and only those land-lords who let for a term of years at a fixed rent, and certain non-agriculturists, exact the full rent in such cases.

**Tenants—Upper Burma.**

In Minbu the general decline in the area rented and the rent per acre is reported to be due to the absence of *tazè* cultivation and to the breach of the head works of the Salin canal.

"Land-owners in general found it hard to get tenants to work their lands at full rents. Last year's figures themselves show a decrease on those of the year 1899-1900 for the same reason—a breach in the Paungsè weir. It has come to notice that the *thugaungs* of Salin find a difficulty in getting tenants for all their lands. Enquiry is being made into this. It is probable that the tenants consider themselves harassed by the continual demand made upon their services by the Irrigation Department either to repair works in Schedule A on payment or to repair works in Schedule B without payment."

In Mandalay 86 per cent. of the non-State land was rented at an average of Rs. 4·72 per acre. The slight fall in the rent as compared with last year is said to be doubtless due to the assessment of non-State land having the effect of compelling land-lords to reduce their rents and retain their tenants. Only 14 per cent. of the State land was let to tenants at an average rent of Rs. 7·47 per acre.

The Deputy Commissioner of Sagaing remarks :—

"During the interim of the cessation of settlement field operations in 1897-98, when the outside limits of non-State land had been fixed and the year of report, which was the first year the field was again taken, in a number of instances the owners of the private land had extended into adjoining State waste. These State land accretions were worked by the tenant who was already working the owners' private land. The occupier's invariable defence is that the extension falls within his *bobabaing* limits. As in several such cases the occupier being non-resident is not, and never intends cultivating the occupied land in person, and is using it merely as a source of profit, it would be preferable to put in his sub-tenant (a *bonâ fide* resident cultivator) as the original tenant of the State, disregarding the occupier's fictitious claim. Complete lists of such extensions will be obtained during next year (1902-03) and each case decided on its merits. The Supplementary Survey Staff had too much to do this year for the matter to be taken up immediately."

The long term tenants mostly work *mayin, kaing,* or wheat lands. In Kyauksè the decrease in the area rented is chiefly due to the poor prospect of irrigation in certain tracts. Differences caused by the increased rates of assessment on non-State land still exist between the land-lord and the tenant regarding the amount of rent to be paid.

The area rented in Meiktila represents 71·44 acres of betel-vine cultivation rented for Rs. 1,786 and 18·50 acres under sugar-cane at Rs. 750. In Yamèthin 26,501 acres were let out to 2,662 tenants, of whom 350 were of five or more years standing, at an average rate of Rs. 4·07 per acre including the water-rate tax and the other revenue. Friction between land-lords and tenants does not appear to exist, but the Settlement Officer says tenants are shifted every two years. From these small figures it would appear certain that many persons regis-

tered in Yamèthin as *bobabaing* owners of considerable areas have not as yet attempted to demand any rent from their so-called tenants. Four hundred and thirteen acres, of which 227 acres belonged to non-agriculturists, were rented at an average cash rent of Rs. 4·88 per acre. In Myingyan the introduction of the non-State land assessment rates before the winter harvest and after the annual terms of rent had been agreed on between land-lord and tenant, caused several land-lords to try and obtain orders that their tenants should pay a share of the revenue in proportion to the share they received of the crop. Several civil cases were instituted with this object, and the only case in which the land-lord succeeded was reversed on appeal. In the present season agreements as to the payment of revenue are said to have been concluded.

No totals for Upper Burma or for the whole province are given in Statement XII for the same reasons as those already stated for Statement XI in the preceding paragraph. Tenants who pay revenue only or who pay reduced rent owing to relationship to land-lords, or for similar reasons, are not included in Statement XII. Partnership tenants and tenants whose rent is a share of the produce and cannot be expressed in money, have also been omitted.

**Agricultural advances.**
*Statement XIII, page 58.*

**23.** Owing to the remission of an irrecoverable loan in the Toungoo district, the opening balance outstanding at the commencement of the year was revised and stood at Rs. 1,68,148. An allotment of two lakhs was sanctioned for distribution in Burma during 1901-02, and, on the application of the Deputy Commissioners of Kyaukse and Myaungmya, a further sum of Rs. 70,000 was asked for and sanctioned in June. The advances actually made during the year amounted to Rs. 2,18,245. Commissioners were asked to report without delay the want of any more sums for distribution and any possible withdrawals from the district allotments. Over Rs. 22,000 remained undistributed in the Myaungmya district. The requirements of the cultivators were said to have been greatly over-estimated by the subordinate district officials, and these latter are said to have been generally overworked, and more particularly engaged on the registration of opium consumers. Unfortunately, while districts in Upper Burma were pressing for larger allotments, no intimation of such a large available balance was sent to headquarters. Small amounts also remained undistributed in the districts of Mandalay, Magwe and Thayetmyo. Insufficient applications were received in Mandalay, and in Magwe a comparatively large sum, intended for repairs to a large irrigation tank, had to be withheld as an unsafe and inexpedient venture.

No loans were made during the year in the districts of Kyaukpyu, Hanthawaddy, Thôngwa, Henzada, Toungoo, Thatôn, Salween, Amherst, Tavoy, Mergui, Sagaing or Yamèthin and the advances made in Akyab, Sandoway, Pegu, Prome, and Magwe were insignificant. In Akyab and Kyaukpyu the Government loans are said not to be popular and the absence of applications is thought by the Commissioner to be due to resort to the native money-lender for loans for purposes other than agricultural, and in Kyaukpyu the constant change of officers is said to prevent any steps being taken to encourage the cultivators to apply for these loans. In Hanthawaddy and Pegu these advances have never been taken by the cultivators to any large extent, and the interest charged by native money-lenders on loans advanced on fairly good security is said to be almost low enough to allow of careful borrowers repaying them with ease. In Tharrawaddy, except in the Zigôn subdivision, the cultivators readily take advances, and again a large sum of Rs. 19,050 was distributed. The Commissioner of the Pegu Division draws attention to the inconvenience caused to the recipients of agricultural advances in Lower Burma by the necessity of having to repay a half-yearly instalment in September. He remarks :—

"They get no crop then; they practically never hold up the old crops till then. If they pay up in that month, I suppose it is by borrowing again from some one else."

Under Rule 11(*i*) of the rules under the Agriculturists Loans Act, the borrower is allowed the option of repaying in yearly or half-yearly instalments, and cultivators in Prome, to which district the remarks refer, should be offered their choice as to the method of repayment.

In Bassein most of the advances were made in the Bassein subdivision, and numbers of undeserving applicants appeared with the object of obtaining advances. Although the full allotment was not used in Myaungmya, the Deputy Commissioner considers that it could have been utilized if other work had not engaged the whole energies of the district officers, and Mr. Porter, the Officiating Commissioner, laments the pity of it, for, in his words,—

"If there be one thing more than another which carries conviction to the minds of the Burman cultivators that Government means well by them and has their interests at heart, it is the fact that Government makes loans to them on terms most advantageous to themselves."

The constant transfer of district officers in Toungoo, the favourable season in Thatôn and Amherst, the ignorance of cultivators in Salween, and the worry and trouble of obtaining loans from Government in Tavoy are assigned as the reasons for the absence of any applications for loans. Though the Deputy Commissioner, Magwe, issued orders that applications should be received, enquiries made, and loans disbursed in the villages, still the amounts required were generally very small and could be borrowed from a neighbour, and the Commissioner remarks that cattle are easily obtainable in Magwe—a large cattle-breeding district. In Minbu the loans are this year said to be unpopular, owing to the numerous journeys necessary to secure a loan, and the cost of obtaining the village headman or *thugyi* to stand security. The Commissioner considers that two years is too short a time for repayment, and the headman should not be called on to stand security. The Deputy Commissioner, Mandalay, suspects *thugyis* of having put up fictitious applications and made use of the money themselves, and, the purpose of the loan being thus defeated, is not in favour of issuing them. The Commissioner doubts the correctness of this view as contrary to the experience of other Deputy Commissioners.

In Katha and Myitkyina the loans have proved very useful to cultivators. In the former they have enabled cultivators to replace the losses caused by cattle disease, and the Township Officers were warned to detect any misuse of the money lent, when verifying the security, which is done twice a year. In Myitkyina the loans have aided in the extension of cultivation; both here and in Bhamo, the comparatively large balance overdue at the end of the year was owing to the absence of the district officers on tour in the Kachin Hills during the months of January, February and March. With regard to Shwebo, the Commissioner, Sagaing Division, remarks:—

"Large advances might perhaps have been made with advantage, but so far as I could see, while touring in the district, the cultivators had not lost any cattle through want of fodder, nor had they sold off stock because they were pinched for want of money. This, no doubt, is due to the prompt action taken by the Deputy Commissioner and his subordinates to enquire into the applications for remission of *thathameda*."

The Deputy Commissioner, Shwebo, says that advances are popular with the cultivators but not with the district officials, who are in constant dread of being hauled over the coals for defaults. He doubts whether those who most need them get advances owing to the difficulty of furnishing adequate security. Shwebo and the Lower Chindwin district suffered from drought and, since March, large allotments have been made to both these districts.

In Kyauksè Rs. 30,000 and in Meiktila Rs. 30,250 were distributed as loans for agricultural purposes.

"In Kyauksè township the advances were made the opportunity to extort money by an unscrupulous clerk, who appears to have been allowed a free hand in selecting the recipients for the advances, and was doubtless guided in his choice by the amount of the bribe offered. As a rule, the headman acted as the intermediary between the clerk and the cultivators, and, directly the advances were issued, collected from the recipients the amount it had previously been agreed should be paid to the clerk and his confederates. In the case of some villages the amount so collected was as much as 10 per cent. of the advance obtained. Although these malpractices came to light after the close of the financial year, it appears that the system of bribery and extortion has been in force for two or three years. The Government rate of interest is so low that borrowers find it cheaper to pay an illegal premium of 5 per cent. in addition to the legal interest than borrow from other sources. In this district, where most of the land is State, and consequently of little or no value to the moneylender as security, high rates of interest prevail. A few cases of personation have been

detected and the headman usually contrived to obtain an unduly large share of the advance of the village, but with one exception (not satisfactorily proved) no certain cases have been found in which the advances have been misapplied by the recipients."

The clerk has been convicted. In the rest of the district the advances were carefully made and properly expended.

In Meiktila the advances were almost entirely made in March and April 1902. The Deputy Commissioner has now systematized the procedure for applying for advances. Lists are drawn up by the thugyis in October and November, submitted to the Township Officer, checked by him and the Subdivisional Officer, and submitted to the Deputy Commissioner. The thugyi of the circle is informed of the amount that will be distributed to each village, the cultivators petition for the amounts in March and April, and attend with their sureties. The Commissioner fears that the system may lead to large commissions to headmen and is enquiring into it. The large balance overdue is the result of the postponement of many of the instalments due in March for six months owing to the bad season.

At the commencement of the year 1897-98 Rs. 3,80,877 was the balance outstanding and during the quinquennial period, ended 31st March 1902, the total amount advanced was Rs. 11,58,974 and the recoveries amounted to the large sum of Rs. 13,19,183, leaving an outstanding balance of Rs. 2,20,668, of which only Rs. 29,745 was overdue. The overdue balance has practically been all recovered since. Remissions of irrecoverable sums have not formerly been stated separately, but from previous reports they would amount to Rs. 4,600 up to Rs. 6,000 in the five years. During 1897-99 the recoveries of the sums advanced during the famine of 1896-97 and the subsequent year amounted to $7\frac{1}{4}$ lakhs. In 1897-98 the rate of interest was reduced from $6\frac{1}{4}$ to 5 per cent., but the interest recovered in the first three years has not been stated in the Revenue Administration Reports. Efforts will be made to show in next year's report a more detailed representation of the financial results of the system of agricultural loans. From the comparatively small amount written off as irrecoverable, and the recovery of over Rs. 27,000 as interest alone in the last two years, it is clear that the advances are made with care and that the collection of principal and interest is closely watched by District Officers.

# CHAPTER VIII.

## Revenue Proceedings and Officers.

**Revenue proceedings against defaulters.**

*Statement VIII, page 51.*

24. There was a considerable increase in the number of processes of all kinds issued for the realization of arrears of revenue during the period of report. More persons were committed to jail and more property was sold, but a much larger proportion of the arrears was realized, the balance being remitted for various reasons or struck off as irrecoverable. The fact that out of a total revenue of $3\frac{1}{2}$ crores of rupees process was applied for in the case of $8\frac{1}{4}$ lakhs only shows the ease with which the revenue is paid. As usual the collection of capitation-tax in the Arakan division gave considerable trouble. The number of sales of immoveable property was very large in Tavoy where, as already mentioned, the enhanced rates on garden land are said to be excessive. The poor harvest in Upper Burma no doubt increased the difficulty of collection, and encouraged individuals with no claims to remission to delay payment of their dues in the hope that they would share in the clemency extended to their less fortunate neighbours. Further, it must be remembered that the period covered by the figures in Statement VIII is 15 and not 12 months and that the arrears remaining for collection at the end of March 1901 were very considerable and called for a very much larger proportion of processes than the revenue demand as a whole. Moreover, the collection of the current revenue was made more expeditiously than in 1900-01, a result which could not be effected without an increased recourse to coercive measures. Natives of India are by far the most troublesome class of persons with which revenue collectors have to deal.

**Commission paid for assessment and collection of revenue.**

**(i) to Circle thugyis.**

*Statement IX, Part I, page 52.*

25. There were twenty-three fewer circle *thugyis* at the close of the period of report. All except seven districts in Lower Burma participated in the decrease. Some of the *thugyis*, whose charges have now come under the village headmen scheme, were confirmed in appointments in the Subordinate Civil Service; others retired on pensions; some died and others were removed or dismissed; one in Rangoon has been omitted because he does not collect land revenue. It was decided to introduce the system of revenue collection by village headmen into the Kyaukpyu district, and the experiment was tried with success in two circles. Circle *thugyis* in Kyaukpyu have always been notoriously bad revenue collectors, and it is to be hoped that village headmen will be an improvement. The average amount paid to each *thugyi* rose considerably because commission was disbursed on the arrear collections of 1900-01, which were large, and on practically all the collections made during the 15 months dealt with in the present report.

**(ii) to Village headmen.**

*Statement IX, Part II, page 53.*

The number of revenue collecting village headmen rose from 10,413 to 11,840, mainly on account of the break-up of circle *thugyi*ships. As a rule village headmen gave satisfaction as revenue collectors, although the illiterate class of men who fill these posts in Akyab district is not very satisfactory in any sense. The average amount of commission paid to each is still very small in some districts and action has been taken in more than one district of Upper Burma to secure for the more poorly paid men some additional remuneration in the shape of *thugyisa* or service land. Much was done in this direction in the Ruby Mines district by the Deputy Commissioner (Mr. D. H. R. Twomey).

**Payment of commission.**

* *Financial Commissioner's Circular No. 3 of 1902.*

In most districts commission has been promptly paid out, thanks to the introduction of the system of payment at the sub-treasuries. Attention was drawn by circular* to the remarks on this subject made in paragraph 41 of the Revenue Administration Report of 1900-01, and action has now been taken in most districts to introduce the system. Cheques were still made out at the headquarters' revenue offices in Pegu, Shwebo, Meiktila and Yamèthin,

and, with a few exceptions in favour of certain *thugyis*, in Bassein, Amherst, and Minbu also. The contrast between the two systems is well brought out in the following quotations from district reports :—

The first, from the Bassein report, illustrates the disadvantages of the old system ; the Deputy Commissioner writes :—

"The headmen's commission has, however, again been greatly delayed, only Rs. 26,724 having been paid out of Rs. 39,881 and a good deal of this has only lately been disbursed.

There are three direct causes for this. The first is undoubtedly caused by very few headmen having drawn their commission at treasure-chests, as allowed by Article 145, Burma Treasury Manual. I have lately again addressed Subdivisional Officers and Township Officers on the subject, and asked for lists of headmen who should have this privilege. The second reason is delay in making out cheques in the district revenue office, caused, certainly, in part by that office being overworked for many months in the year. An increase of establishment will shortly be proposed. The third reason is that a certain number of the better off headmen do not bring in their chellans to township offices early in the year, but wait until they visit the township headquarters on other business, even though they do not all live at very great distances from the courts. When the first cause of delay is remedied the latter should quickly disappear."

The second, from the Prome report, illustrates the advantages of the new system :—

"The Township Officers have been empowered, under Article 139, Burma Treasury Manual, to pay commission to all *ywathugyis* paying revenue to them. This system has given great satisfaction. The extra work entailed in township offices is not large, and the delays in payment which used frequently to occur are no longer necessary, and commission has been promptly paid."

Against this extract the Commissioner of the Pegu Division remarks as follows :—

"I have always considered that there was no reason whatever why all headmen's commission should not be promptly paid out on their paying in their revenue.

"Article 145, Burma Treasury Manual (139 is No. in old edition), permits of this concession being made when the headman lives at a considerable distance from the treasure-chest."

Mr. Norton concurs. When Article 139 (now 145) of the Burma Treasury Manual was amended in 1900 Mr. Smeaton recommended that discretion be allowed to Deputy Commissioners to allow all headmen in a township to draw their commission from the sub-treasury at the time of paying in the last instalment of any revenue demand. This recommendation was not adopted. Mr. Norton's renewed representations on the subject are now before the Local Government. Only two Deputy Commissioners, those of Tavoy and Yamèthin, appear to disapprove of the system. They consider that mistakes in calculations will be frequent and fruitful of trouble. The Commissioner, Meiktila Division, considers that the present practice may continue in Yamèthin in view of the easy means of communication in the district. The Financial Commissioner does not understand why a system which works well in Maliwun in the extreme south of Burma and in Homalin in the far north should give rise to difficulties in Yamèthin.

**Security.**

The system of mutual security is in force in most districts, but it would appear to be somewhat neglected in Minbu and Yamèthin. The advantages of this kind of security are many. Fewer bonds are necessary and a periodical verification is not required. Bonds should be so expressed as to continue in force till one of the signatories dies, or is removed, or wishes to resign. Not only is this form of security the best from the point of view of Government, but it is also appreciated by the village headmen, as witness the following two extracts, the first from the Myaungmya, and the second from the Myingyan, district report :—

"The mutual security system is established throughout the district and the *thugyis* and *ywathugyis* appreciate the system.

"All commission-drawing village headmen give mutual security for their fellow commission-drawing village headmen. No difficulty is experienced by them in obtaining this form of security."

There were some 10 or 12 defalcations during the period of report, but the revenue misappropriated was made good by the sureties or by the family of the defaulting *thugyi* or village headman. There is still considerable delay in many districts in reporting defalcations to Government.

26. The area granted or leased for cultivation was as large again as the area granted or leased in the previous year. The increase is due mainly to the fact that the period covered by the present report comprised two hot seasons instead of one only, and officers were thus enabled to dispose of a larger number of applications.

(i) Area granted or leased for cultivation.

*Statement X, column 1, page 54.*

The period of report opened with 15,053 applications for grants awaiting disposal in Lower Burma. More than a third of this total (to be exact, 5,032 and not 4,314 as stated in paragraph 42 of the report for 1900-01) was from Pegu district, the only other districts where the number of applications ran into three figures being Amherst (with 2,116), Myaungmya (with 1,443), and Akyab (with 1,240). In addition 21,319 fresh applications were received during the year, Amherst and Akyab heading the list with 2,980 and 2,929 respectively. Out of the combined total only 19,125 were disposed of, leaving 17,247 still pending; the districts which contributed most to this total are noted in the margin. Despite the entertainment of a large special establishment to deal with the large number of applications for *potta* grants in Pegu, only 1,010 were disposed of and only 5,447 acres granted. Regarding this the Deputy Commissioner writes :—

Grants in Lower Burma.

Pegu, 4,416. | Amherst, 2,161.
Akyab, 2,217. | Toungoo, 2,151.

"The number of applications for grants of lands are as under :—

(*a*) Pending at the beginning of the year, 5,032.
(*b*) Received during the year, 394.
(*c*) Disposed of during the year, 1,010.
(*d*) Pending at the close of the year, 4,416.

"The special establishment cost Rs. 24,000, and its operations provided a perfect instance of the evil results of yielding half to the pressure of local demands, but refusing the other half.

"My predecessor (Mr. Field) asked for a staff of surveyors and two Assistant Commissioners to superintend.

"We got the surveyors, but did not get the Assistant Commissioners.
"All surveys of 1900-01 had to be repeated in 1901-02.
"This year's surveys will similarly have to be repeated next season.

* * * * *

"Government should, in my opinion, either acknowledge that they cannot afford to give the staff needed to work their system in Pegu, declare that no more *pottas* will issue, and that all pending applications for *pottas* are dismissed *en bloc*, or take steps to clear off all arrears next season.

"Half measures will probably lead to a waste of money such as has now occurred.

"I should add that though results have been so poor the corrupt issue of *pottas* to speculators has been about stopped for the moment."

The Commissioner, Pegu Division, concurs in these remarks. It must be admitted that the outturn of work was very unsatisfactory. The applications dealt with numbered little more than a third of those disposed of in Amherst and less than half the total dealt with in Thôngwa and Tharrawaddy district at much less cost. The Financial Commissioner trusts that the officers selected for the current year will show better results. Regarding Tharrawaddy the Commissioner, Pegu, writes :—

"The grant business was satisfactorily attended to in Tharrawaddy. Mr. Porter gave much attention to it. He also was at pains to see that the conditions of grants were not infringed."

From Thôngwa, where no fewer than 17,784 acres were granted, the Deputy Commissioner remarks :—

"Maung Po Thi, Township Officer of Bogalè and Maung Chein, Township Officer of Pyapôn, have both done excellent work as regards grants during the year. The enquiries made by both are excellent in every respect."

A special officer has since the close of the year been deputed to clear off the outstanding applications in Toungoo.

The increase in the number of pending proceedings is due to the fact that applications come in with a rush after the main crops have been reaped and towards

the close of the agricultural year. The area granted during the period of report (84,814 acres) was nearly double the area granted in 1900-01, namely, 43,443 acres.

**Leases in Upper Burma.**

Leases, not grants, of land for cultivation, are admissible by the rules under the Upper Burma Land and Revenue Regulation, 1889, but except in one or two districts they are not much sought after. One reason is that all the best land is already under occupation. The Mandalay canal will open up for cultivation a considerable area of waste and the Shwebo canal now under construction will do likewise. The number of applications pending at the beginning of the period of report was 559, and 4,319 fresh applications were received. Of these 3,633 were disposed of, leaving 1,245 pending on 1st July 1902. Sagaing district is responsible for 470 of the pending applications, despite the fact that a special *potta* Myoôk was entertained for three months to help to clear off the work. The Commissioner is being asked to state whether leases for island lands are being issued. Unless this is the case it is difficult to account for the receipt of so many as 1,775 applications during the period of report.

In Katha—

"The total area leased during the year was 2,624·82 as compared with 2,987 in the previous year, showing a decrease of 363 acres.

"The decrease is attributable to the prevalence of cattle-disease. In many villages there were hardly sufficient plough cattle left to work the cultivated land.

"It may be hoped that the re-population of the rich valley (the best in the district) of the Namyin *chaung* is now fairly started.

"A new railway station has been opened at Namma, between Hopin and Mohnyin, and many households from the precarious or land-locked parts of the district (Indaw, Banmauk, and Pinlèbu) are moving back to the home of their forebears. The valley has been practically deserted for 100 years owing to Kachin raids. The *kazins* and irrigation channels are still visible over thousands of acres.

"The land will when assessed pay at least Rs. 2-8-0 per acre.

"I am urging *taungya*-cutting villages affected by forest reserves to move, and have issued agricultural advances liberally."

This is as it should be. A very small area was leased in Mandalay, whence the Deputy Commissioner writes:—

"It has not been the custom hitherto in this district to grant leases for cultivation. Any one who wanted land just took it when he found it, in many cases not even telling the headman. This is being changed."

The Financial Commissioner does not think that it is desirable to force cultivators to take out leases if they prefer the simpler tenure of a squatter, so long as genuine cultivators obtain the land. Action would no doubt be advisable in cases where a money-lender clears land with hired labour, or where a person who is not entitled to a lease tries to obtain possession of land by squatting. No hard-and-fast rule can or should be laid down.

In the Minbu division the area leased for cultivation was very insignificant in the Pakôkku and Minbu districts and *nil* in Magwe. Mr. Todd-Naylor, C.I.E., who was Commissioner of the division during the greater part of the period under report, obtained sanction to discourage the issue of leases. The Financial Commissioner has not yet received a report as to the methods of discouragement adopted; the present Commissioner has merely recommended the continuation of the system which appears to have had no drawbacks.

The Deputy Commissioner, Magwe, in the following extract from his report, describes the success of the new system and the reasons which led the Commissioner to recommend, and the Financial Commissioner and Local Government to accept, it provisionally:—

"The system of allowing cultivators to work State lands as State tenants without lease and assessing their cropped area has been tried and found to be quite convenient and simple for purposes of revenue assessment. If in entering upon waste State lands they meet with any objection the cultivators can ask for temporary licenses under Rule 68. The leases in Taungdwingyi were in confusion and gave much trouble to Revenue Officers; exemptions allowed proved to be of little or no use. In many cases the lessees never took the trouble to bring any part of the leased land under cultivation within the period of exemption. In certain cases the lands are not culturable because they are not irrigated or irrigable. The leases issued for such lands are useless. The lands actually cultivated by

lessees in some cases happen to be other than what was leased to them, but they were never assessed to revenue because the thugyi and the Township Officer did not actually know which was the leased area under period of exemption. There has been no proper Land Records staff to identify the leased areas. The maps filed in the '*potta*' proceedings are also as vague as can be. It would thus appear that a large portion of these leased lands which still remain waste might have been regularly under crops and a considerable loss of revenue thereby avoided if these lands were only thrown out for cultivation by State tenants willing and able to work them. Most, if not all, of the leases in the district have been cancelled for breach of conditions, and actual holders of the land are allowed to remain on as State tenants paying revenue at one-fourth produce rates or acre rates according to the Collector's orders. A sharp watch is now being kept on the lands in occupation of lessees or State tenants and no case of escape from assessment as has occurred in past years will be possible."

There can be little doubt that the issue of leases in a district which has not yet come under supplementary survey is productive of much trouble and confusion. Land held under lease differs from State land held by occupiers and from non-State land and the issue of leases merely adds another complication to the complicated land revenue system of Upper Burma.

**(ii) Area granted revenue-free for religious edifices.**

*Statement X, column 3, page 54.*

The area granted revenue-free for religious edifices rose from 106·34 acres in 1900-01 to 198·64 acres in the period of report. The larger number of grants of land for Buddhist monasteries accounts for the considerable area alienated in Tharrawaddy, Amherst, Minbu, Katha and the Upper Chindwin districts. In Mandalay 3·67 acres were granted for the purpose of building a church at Maymyo and 10 acres (since resumed) were granted to the American Baptist Mission for the purpose of starting a mission school. Grants of land lying within monastery compounds for the purpose of erecting *theins* have been excluded from the statement in all cases in which the land was not liable to assessment to land revenue.

**(iii) Area granted revenue-free for public purposes.**

*Statement X, column 4, page 54.*

The area granted revenue-free for public purposes was more than twice as large as the area granted in 1900-01. The only figures which call for explanation are those of the Mandalay division. The two leper asylums in Mandalay were granted 19·33 acres for a much needed extension of their premises. The American Baptist Mission obtained 8·85 acres at Sinlumkaba in the Bhamo district for the erection of a school, and 3·62 acres in Myitkyina town in exchange for a similar area granted in 1897, but now in danger of being carried away by the Irrawaddy river. The areas granted in Katha and the Ruby Mines were for use as burial-grounds. Land held by *thugyis* free of revenue has been excluded, because only the revenue and not the land itself is alienated.

**Assignments of land revenue.**

*Statement X-A, page 55.*

27. The total value of land revenue assigned in perpetuity or for a number of lives increased by Rs. 1,645 during the 12 months ended 31st March 1902. (The statement is prepared as hitherto for the financial year.) Of this amount Rs. 1,115 represent the revenue leviable on land granted for the maintenance of *thugyis* in Upper Burma. Revenue in most cases had never really been assessed on the land allotted as *thugyisa* during the year; it had already been held revenue-free for many years by the headmen to whom it was formally assigned. The various orders regarding *thugyisa* or service lands were brought together* during the year and the power to dispose of proposals for the resumption or curtailment of existing *thugyisa* land and the allotment of fresh areas was delegated by the Local Government to the Financial Commissioner. The revenue assigned in Mandalay is that assessable on the grants of land referred to in paragraph 26 above.

***Financial Commissioner's Circular No. 34 of 1901.**

**Waste-land grants under the old rules.**

28. The only changes which took place in the grants made under the old waste-land grant rules were in Akyab, where a grant was re-settled, the revenue being slightly enhanced, and in Kyaukpyu where the Ngamanthè grant was resumed by Government for failure to pay in the revenue due, and half the area of

the Hnamongya grant was surrendered as it had become useless owing to continued flooding by the sea. The Commissioner has called for the proceedings in connection with the latter case and will be requested to forward them for the Financial Commissioner's perusal.

**Land acquisition.**

29. The statement containing particulars of land acquired by the machinery of the Land Acquisition Act, 1894, has been omitted from the present report with the approval of the Government of India. It has come to the Financial Commissioner's notice that considerable delay frequently takes place in the completion of acquisition proceedings and in the submission of the prescribed statements to this office through the Account officers. A register has now been opened in which all notifications of intended acquisitions under section 6 of the Act are entered when they come out in the Gazette and the receipt of award statements is noted against the entry of the notification in each case. From the correspondence on the subject it appears that many of the officers appointed as Collectors under the Act are imperfectly informed as to how to dispose of the award statements. Deputy Commissioners should exercise more supervision over their subordinates in this matter.

**State of revenue offices and inspections.**

30. Most of the revenue offices in the province were inspected during the year by the Financial Commissioner, Commissioner, or Deputy Commissioner, but there is still room for improvement in several districts whose Deputy Commissioners cannot rightly attribute their neglect to over-work. The Deputy Commissioners, Sandoway and Kyaukpyu, each inspected only one office. Six of the Thayetmyo offices escaped attention. The Deputy Commissioner, Myitkyina, inspected only his Revenue record-room and the Subdivisional officer's office in the lower story of his own court-house; the Toungoo, Tavoy and Mergui township offices required more attention than they got from the Deputy Commissioner of their respective districts. Four officers in Hanthawaddy district and the same number in Henzada and three of the Pegu offices were not inspected. The Deputy Commissioners of these districts have much to attend to and little time for inspection. On the other hand, the Deputy Commissioners, Thôngwa and Myaungmya, who have as much work to do as any other Deputy Commissioner in Burma, managed to inspect all their revenue offices. Major Maxwell, I.S.C., Thôngwa, spent much time in going through their proceedings with his Township Officers and in explaining errors and mistaken orders. He brought to light the fact that very large numbers of notices (many of them quite unnecessary) are issued without payment of process fees. On the whole he found his subordinate offices in good order. The respective Deputy Commissioners inspected all subordinate offices in Thatôn, Amherst, Mandalay, Shwebo, Sagaing and Meiktila. Good inspections were made in Prome, Tharrawaddy and Kyauksè. The Deputy Commissioner, Meiktila (Mr. E. C. S. George, C.I.E.,) has taken very great interest in introducing order into his subdivisional and township offices. Among Commissioners Mr. Gates, Commissioner of Meiktila, and Mr. Todd-Naylor (Minbu) have done the most inspections. The thanks of the Financial Commissioner are due to them for their admirable and thorough work in this direction. The Commissioners, Pegu and Irrawaddy, had too much civil appellate work to spare sufficient time for touring, but both Mr. Hall and Mr. Hartnoll made several excellent inspections.

The amount of Inspection work of Land Records offices and Land Records Record-rooms done by Deputy Commissioners and Commissioners was inadequate and the attention of these officers has been invited to sections 267 and 287 of the District Office Manual.

The Financial Commissioner inspected 17 district revenue offices and record-rooms, 14 subdivisional offices, and 12 township offices. He found the Upper Chindwin, and Bhamo offices in bad order; the Myitkyina, Kyaukpyu and Akyab offices in need of attention; the Myaungmya office rapidly improving under the charge of its Deputy Commissioner, Mr. Morgan Webb, the Sandoway, Minbu, Meiktila, Thayetmyo, Shwebo, Mandalay and Lower Chindwin offices in good order, and the Katha, Prome, Henzada and Myingyan offices in first class condi-

tion. The Deputy Commissioner, Bhamo (Major Cronin, I.S.C.) who assumed charge of that district shortly after the Financial Commissioner's inspection, thus describes the action taken to remedy matters in that district :—

"Several defects were found in the procedure, &c., prevailing in the revenue office. Similarly, in the revenue record-room, everything was discovered to be in a chaotic state. Orders were received for the revenue record-room to be immediately overhauled and a monthly report was called for. This was done and for close upon five months no pains were spared to restore order. The interior and exterior accommodation of the record-room was considerably improved. Every one of the revenue records and registers was thoroughly overhauled, the ones to be destroyed were weeded out and ultimately burnt, the remaining proceedings and registers were classified, sealed, and placed in order. In the revenue office the defects pointed out by the Financial Commissioner were promptly rectified."

**(i) Revenue Officers.**

31. The Financial Commissioner notes with satisfaction the number of officers who are commended in the district reports for their good revenue work. Their names will be separately submitted to the Local Government for record in the Appointment Department. As regards Deputy Commissioners the Financial Commissioner's thanks are due to the officers noted in the margin for their able administration of their districts and their attention to revenue matters. The Financial Commissioner has read with much pleasure Mr. Morgan Webb's very interesting report; he has done very well indeed in his first district. Mr. Norton is indebted to all Commissioners for the care and attention with which they criticised suggestions for improving and simplifying the details of revenue administration. Messrs. Gates (Meiktila) and Todd-Naylor (Minbu) especially rendered the Financial Commissioner very valuable assistance in this respect.

*Pegu division.*
Mr. J. N. O. Thurston (Hanthawaddy).
Mr. W. N. Porter (Tharrawaddy).
Major F. H. Eliott (Prome).

*Irrawaddy division.*
Mr. H. Thompson (Henzada).
Mr. C. Morgan Webb (Myaungmya).

*Tenasserim division.*
Captain W. R. Stone (Thatôn).

*Mandalay division.*
Major W. A. W. Strickland (Mandalay).
Mr. A. E. English (Katha).

*Sagaing division.*
Major H. A. Browning (Shwebo).

*Meiktila division.*
Major S. L. Aplin (Kyaukse).
Mr. E. C. S. George, C.I.E. (Meiktila).
Mr. B. S. Carey, C.I.E. (Myingyan).

**(ii) Akunwuns.**

It is satisfactory to find an almost universal consensus of opinion as to the suitability of the present *Akunwuns* (or Superintendents of the district revenue offices) for their posts. The following extracts from the Deputy Commissioner's reports show how much good service in this position is appreciated. The Deputy Commissioner, Myingyan, writes as follows of his *Akunwun*, Maung Ba Thaw (2), A.T.M.

"Maung Ba Thaw has done as well as ever. His pride is in his work and in his registers, and his assistance to me is greatly valued."

Of Maung Bwin, *Akunwun*, Katha, the Deputy Commissioner remarks :—

"I have much pleasure in again bringing to notice the excellent work of Maung Bwin. He has kept the district revenue office in first class order, has kept the work and procedure of sub-offices under continual supervision, and has been of the greatest assistance to me in the matter of fisheries, opium policy, &c.

"His work has been rendered the more onerous by the fact that he has but one English-speaking clerk, the other two being vernacular clerks whom I cannot, from considerations of pay, remove to any other office."

The Deputy Commissioner, Thatôn, says :—

"The *Akunwun*, Maung Byaung, is specially qualified for the post. He is accurate, diligent and careful and has done particularly well during a difficult period in every respect."

Maung Byaung has been specially thanked by Government for his services in connection with the detection of the capitation-tax receipt frauds in Thatôn.

The Prome Deputy Commissioner writes—

"The *Akunwun*, Maung Aung Kyaw Zan (3), has been *Akunwun* throughout the year, and as usual he has worked very hard and well. He knows the district most thoroughly from a revenue point of view, and has consequently been of the greatest assistance.

"As regards his office, I need only quote the remark of the Financial Commissioner in his last inspection note 'that the office was a credit to him.'"

The Financial Commissioner knows these officers and their work very well and can endorse all that is said in their praise.

Of Maung Tun Ya, *Akunwun*, Kyauksè, the Deputy Commissioner remarks:—

"The *Akunwun*, Maung Tun Ya, is the best *Akunwun* I have yet had the good fortune to meet. Well educated and highly intelligent, he spares no pains to keep himself well posted in his duties and his office in good working order. I have always found him thoroughly reliable and straightforward and always willing, whatever the work required of him might be. He has lately afforded me the most valuable assistance in detecting a system of bribery in connection with the issue of agricultural loans, and in every branch of his work his conduct has been admirable."

Maung Tha Nyo, Mandalay; Maung Kyaw Min, Sandoway; Maung Thet, Myaungmya, and his brother Maung Ket, at Sagaing, all receive well-deserved praise from their Deputy Commissioners.

By order,

RANGOON:
*The 24th November 1902.*

W. J. KEITH,
*Secretary to the Financial Commissioner, Burma.*

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STATEMENT I.—*Land Revenue—Area assessed and Revenue Demand, Remissions, Collections and Outstandings for the fifteen months ended the 30th June 1902*—(paras. 6—8, pages 4-10).

| Division and District. | Area assessed in acres. | Demand. | | Remissions. | | Collections.* | | Outstandings. |
|---|---|---|---|---|---|---|---|---|
| | | Arrears. | Current. | Arrears. | Current. | Arrears. | Current. | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | Acres. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| ARAKAN. Akyab ... | 724,945 | 57,016 | 12,32,624 | 952 | 1,803 | 56,064 | 12,30,654 | 167 |
| Northern Arakan ... | 10,864 | ... | 7,553 | ... | ... | ... | 7,553 | ... |
| Kyaukpyu .. | 153,123 | 36,496 | 2,39,829 | 2,689 | 1,301 | 33,807 | 2,31,749 | 6,779 |
| Sandoway ... | 71,654 | 661 | 1,25,580 | ... | 87 | 661 | 1,23,072 | 2,421 |
| PEGU. Rangoon Town ... | 3,776 | ... | 10,496 | ... | 11 | ... | 10,485 | ... |
| Hanthawaddy ... | 1,150,820 | 46,808 | 33,01,048 | 8,776 | 8,809 | 38,032 | 32,91,924 | 315 |
| Pegu ... | 726,661 | ... | 17,67,708 | ... | 1,879 | .. | 17,65,654 | 175 |
| Tharrawaddy ... | 467,981 | 778 | 8,89,492 | 778 | 724 | ... | 8,88,768 | ... |
| Prome ... | 342,916 | 1 | 4,15,398 | ... | 64 | 1 | 4,15,328 | 6 |
| IRRAWADDY. Thôngwa ... | 915,948 | 29,810 | 20,95,052 | 5,965 | 2,727 | 23,845 | 20,86,084 | 6,241 |
| Bassein ... | 598,664 | 35,274 | 13,08,728 | 4,928 | 874 | 30,346 | 13,05,279 | 2,575 |
| Henzada ... | 513,199 | 75 | 11,12,760 | ... | ... | 75 | 11,12,760 | ... |
| Myaungmya ... | 527,061 | 42,476 | 10,72,442 | 494 | 446 | 41,982 | 10,63,711 | 8,285 |
| TENASSERIM. Toungoo ... | 266,707 | 9,686 | 5,78,082 | 3,231 | 2,856 | 6,455 | 5,75,226 | ... |
| Salween ... | 20,990 | 894 | 20,306 | ... | 6 | 894 | 20,300 | ... |
| Thatôn ... | 585,474 | 5,025 | 11,22,156 | ... | 272 | 5,025 | 11,21,884 | ... |
| Amherst ... | 352,347 | 31,633 | 6,63,791 | 12,722 | 449 | 18,911 | 6,63,246 | 96 |
| Tavoy ... | 121,529 | 22,072 | 2,07,876 | 1,157 | 154 | 20,915 | 2,04,655 | 3,067 |
| Mergui ... | 93,264 | 12,307 | 1,62,374 | 1,073 | 273 | 11,234 | 1,61,614 | 487 |
| MINBU. Thayetmyo ... | 139,571 | 345 | 2,12,560 | 11 | 495 | 334 | 2,12,003 | 62 |
| Pakôkku ... | 76,402 | 983 | 2,56,329 | ... | 1,240 | 983 | 2,35,413 | 19,676 |
| Minbu ... | 191,791 | 42,463 | 4,34,604 | 1,848 | 905 | 40,615 | 4,33,604 | 5 |
| Magwe ... | 15,992 | 646 | 57,632 | 400 | 77 | 246 | 56,708 | 847 |
| MANDALAY. Mandalay ... | 116,440 | 2,602 | 4,22,227 | 88 | 13,068 | 2,514 | 4,08,752 | 407 |
| Bhamo ... | 16,044 | ... | 22,246 | ... | 718 | .. | 21,528 | ... |
| Myitkyina ... | ... | 710 | 14,028 | 11 | 153 | 699 | 13,683 | 192 |
| Katha ... | 143,225 | ... | 1,62,770 | ... | 1,928 | ... | 1,60,842 | ... |
| Ruby Mines ... | 8,212 | 52 | 17,087 | ... | 3 | 52 | 17,084 | ... |
| SAGAING. Shwebo ... | 1,081 | 925 | 14,926 | ... | 19 | 925 | 14,907 | ... |
| Sagaing .. | 21,174 | 689 | 1,64,340 | 150 | 413 | 539 | 1,63,602 | 325 |
| Lower Chindwin ... | 11,024 | ... | 9,344 | ... | 71 | ... | 9,273 | ... |
| Upper Chindwin ... | ... | 1,291 | 53,342 | ... | 347 | 1,291 | 52,958 | 37 |
| MEIK-TILA. Kyauksè ... | 156,760 | ... | 5,98,057 | ... | 41,765 | ... | 5,56,292 | ... |
| Meiktila ... | 261,615 | 44,075 | 3,83,714 | 4,488 | 7,854 | 39,587 | 3,75,860 | ... |
| Yamèthin ... | 53,516 | 8,782 | 57,113 | 8,280 | 907 | 502 | 56,143 | 63 |
| Myingyan ... | 577,543 | ... | 4,81,704 | ... | 1,966 | ... | 4,79,738 | ... |
| Total, 1901-02 ... | ... | 4,34,575 | 1,96,95,318 | 58,041 | 94,754 | 3,76,534 | 1,95,48,336 | 52,228 |
| Total, 1900-01 ... | ... | 1,14,046 | 1,80,42,896 | 21,117 | 65,988 | 93,118 | 1,75,42,333 | 4,34,575 |

* Excess collections excluded.

STATEMENT II.—*Water-rate—Area assessed, Demand, Remissions, Collections and Balances for the fifteen months ended the 30th June 1902*—(para. 10, page 12).

| Division and District. | | Area assessed in acres. | Demand. | | Remissions. | | Collections.* | | Outstandings. |
|---|---|---|---|---|---|---|---|---|---|
| | | | Arrears. | Current. | Arrears. | Current. | Arrears. | Current. | |
| 1 | | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | Acres. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| SAGAING | Shwebo ... | 7,683 | 26,017 | 9,600 | ... | 37 | 26,017 | 9,533 | 30 |
| | Sagaing ... | 267 | ... | 334 | ... | ... | ... | 334 | ... |
| MEIKTILA | Kyauksè ... | 1,473 | ... | 4,301 | ... | ... | ... | 4,301 | ... |
| | Meiktila ... | 45 | 33 | 154 | ... | ... | 33 | 154 | ... |
| | Yamèthin ... | 20,116 | 449 | 30,175 | 123 | 40 | 326 | 30,135 | ... |
| | Total, 1901-02 ... | 29,584 | 26,499 | 44,564 | 123 | 77 | 26,376 | 44,457 | 30 |
| | Total, 1900-01† ... | 1,21,611 | 6,432 | 1,95,898 | 24 | 4,671 | 6,408 | 1,64,728 | 26,499 |

* Excess collections excluded.
† Includes figures of Myingyan District.

STATEMENT III-A.—*Capitation-tax—Number of persons assessed, Demand, Remissions, Collections and Balances for the fifteen months ended the 30th June 1902 (Lower Burma only)*—(para. 11, page 14).

| Division and District. | | Number of persons assessed. | Demand. | | Remissions. | | Collections.* | | Outstandings. |
|---|---|---|---|---|---|---|---|---|---|
| | | | Arrears. | Current. | Arrears. | Current. | Arrears. | Current. | |
| 1 | | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | | Rs. | Rs. | Rs. | Rs. | R. | Rs. | Rs. |
| ARAKAN | Akyab ... ... | 107,047 | 910 | 4,42,706 | 272 | 3,867 | 638 | 4,38,839 | ... |
| | Northern Arakan ... | 4,755 | ... | 4,755 | ... | ... | ... | 4,755 | ... |
| | Kyaukpyu ... ... | 40,696 | ... | 1,70,419 | ... | 4,792 | ... | 1,65,627 | ... |
| | Sandoway ... ... | 20,258 | ... | 73,384 | ... | 3,185 | ... | 70,199 | ... |
| PEGU | Hanthawaddy ... | 113,320 | ... | 4,63,687 | ... | 4,200 | ... | 4,59,487 | ... |
| | Pegu ... ... | 82,006 | ... | 3,34,329 | ... | 3,466 | ... | 3,30,863 | ... |
| | Tharrawaddy ... | 82,851 | ... | 3,66,328 | ... | 2,580 | ... | 3,63,748 | ... |
| | Prome ... ... | 72,236 | ... | 2,97,641 | ... | 2,364 | ... | 2,95,277 | ... |
| IRRAWADDY | Thôngwa ... ... | 106,399 | 399 | 4,46,565 | 227 | 6,272 | 172 | 4,40,293 | ... |
| | Bassein ... ... | 74,766 | ... | 3,29,887 | ... | 3,558 | ... | 3,26,329 | ... |
| | Henzada ... ... | 100,137 | ... | 4,37,134 | ... | 1,161 | ... | 4,35,973 | ... |
| | Myaungmya ... | 64,073 | ... | 2,76,797 | ... | 3,463 | ... | 2,73,334 | ... |
| TENASSERIM | Toungoo ... ... | 54,419 | ... | 2,11,252 | ... | 1,184 | ... | 2,10,068 | ... |
| | Salween ... ... | 7,964 | ... | 16,987 | ... | 38 | ... | 16,949 | ... |
| | Thatôn ... ... | 69,524 | ... | 2,84,184 | ... | 432 | ... | 2,83,752 | ... |
| | Amherst ... ... | 49,899 | ... | 2,08,175 | ... | 510 | ... | 2,07,665 | ... |
| | Tavoy ... ... | 23,368 | ... | 93,646 | ... | 1,442 | ... | 92,204 | ... |
| | Mergui ... ... | 19,852 | 12 | 72,796 | 12 | 1,392 | ... | 71,404 | ... |
| MINBU | Thayetmyo ... ... | 35,048 | ... | 1,34,457 | ... | 367 | ... | 1,34,090 | ... |
| | Railway Company's employés. | ... | ... | 13,832 | ... | ... | ... | 13,832 | ... |
| | Total, 1901-02 ... | 11,28,618 | 1,321 | 46,78,961 | 511 | 44,273 | 810 | 46,34,688 | ... |
| | Total, 1900-01 ... | 10,79,846† | 203 | 45,03,983 | 140 | 36,188 | 63 | 44,66,474 | 1,321 |

* Excess collections excluded. † Revised figures.

STATEMENT III-B—*Thathameda—Number of households assessed, Demand, Remissions, Collections and Balances for the fifteen months ended the 30th June 1902 (Upper Burma only)*—(para. 13, page 15).

| Division and District. | Number of households assessed. | Demand. | | Remissions. | | Collections.* | | Outstandings. |
|---|---|---|---|---|---|---|---|---|
| | | Arrears. | Current. | Arrears. | Current. | Arrears. | Current. | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| MINBU — Thayetmyo | 13,601 | ... | 68,549 | ... | 208 | ... | 68,341 | ... |
| MINBU — Pakôkku | 73,920 | 2,685 | 7,31,165 | 1,349 | 32,040 | 1,336 | 6,98,845 | 280 |
| MINBU — Minbu | 48,694 | 341 | 2,46,802 | 100 | 833 | 181 | 2,46,029 | ... |
| MINBU — Magwe | 48,698 | 403 | 4,86,450 | 147 | 2,411 | 256 | 4,84,039 | ... |
| MANDALAY — Mandalay | 35,178 | ... | 2,20,939 | ... | 1,812 | ... | 2,19,127 | ... |
| MANDALAY — Bhamo | 8,673 | 224 | 1,01,489 | 146 | 845 | 78 | 1,00,644 | ... |
| MANDALAY — Myitkyina | 10,839 | 342 | 62,897 | 50 | 343 | 292 | 62,188 | 366 |
| MANDALAY — Katha | 38,877 | ... | 3,80,251 | ... | 4,941 | ... | 3,75,185 | 125 |
| MANDALAY — Ruby Mines | 7,831 | 718 | 77,544 | 297 | 375 | 421 | 77,169 | ... |
| | | ... | 20,000† | ... | ... | ... | 20,000† | |
| SAGAING — Shwebo | 63,249 | 1,652 | 3,57,920 | 1,629 | 2,069 | 23 | 3,55,251 | ... |
| SAGAING — Sagaing | 59,744 | 1,243 | 5,97,040 | 514 | 2,039 | 729 | 5,95,001 | ... |
| SAGAING — Lower Chindwin | 59,373 | ... | 5,93,557 | ... | 11,667 | ... | 5,81,890 | ... |
| SAGAING — Upper Chindwin | 28,802 | 3,239 | 2,63,757 | 247 | 4,589 | 2,992 | 2,58,630 | 538 |
| | | ... | 500† | ... | ... | ... | 500† | |
| MEIKTILA — Kyauksè | 31,497 | ... | 1,61,078 | ... | 935 | ... | 1,60,143 | ... |
| MEIKTILA — Meiktila | 48,522 | 276 | 1,52,254 | 219 | 2,125 | 57 | 1,50,129 | ... |
| MEIKTILA — Yamèthin | 46,101 | 1,475 | 4,30,474 | 740 | 4,870 | 735 | 4,25,033 | 571 |
| MEIKTILA — Myingyan | 68,076 | 232 | 2,10,646 | ... | 1,098 | 232 | 2,09,548 | ... |
| Railway Company's employés. | ... | ... | 15,180 | ... | ... | ... | 15,180 | ... |
| Total, 1901-02 | 6,91,675 | 12,830 | 51,78,552‡ | 5498 | 73,800 | 7,332 | 51,02,872 | 1,880 |
| Total, 1900-01 | 6,67,042§ | 9,051 | 58,40,756 | 2,154 | 21,132 | 6,937 | 58,06,794 | 12,830 |

* Excess collections excluded.
† Tribute.
‡ Includes tribute.
§ Revised figures.

STATEMENT IV-A.—*Capitation-tax—Classification of Exemptees for the fifteen months ended the 30th June 1902 (Lower Burma only)*—(para. 12, page 15).

| Division and District. | Government servants and pensioners. | Priests and schoolmasters. | Village headmen. | Poverty and old age. | Immigrants. | Persons assessed to income-tax. | Others | Total. |
|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| ARAKAN — Akyab | 485 | 813 | 1,204 | 4,679 | 61 | 111 | ... | 7,353 |
| ARAKAN — Northern Arakan | 280 | 5 | 8 | 109 | ... | ... | 4 | 406 |
| ARAKAN — Kyaukpyu | 383 | 446 | 684 | 3,152 | ... | 29 | 595 | 5,289 |
| ARAKAN — Sandoway | 452 | 220 | 233 | 1,972 | 1 | 33 | 98 | 3,009 |
| PEGU — Hanthawaddy | 1,498 | 1,494 | ... | 5,364 | ... | 220 | ... | 8,576 |
| PEGU — Pegu | 712 | 980 | 504 | 3,789 | ... | 498 | 17 | 6,500 |
| PEGU — Tharrawaddy | 777 | 701 | 704 | 6,606 | ... | 677 | 4 | 9,469 |
| PEGU — Prome | 500 | 620 | 669 | 7,840 | ... | 140 | ... | 9,859 |
| IRRAWADY — Thôngwa | 770 | 995 | 772 | 4,060 | 89 | 852 | 365 | 8,803 |
| IRRAWADY — Bassein | 1,732 | 676 | 708 | 5,190 | ... | 991 | ... | 9,297 |
| IRRAWADY — Henzada | 498 | 1,229 | 603 | 8,651 | ... | 1,019 | 331 | 12,331 |
| IRRAWADY — Myaungmya | 492 | 576 | 693 | 3,196 | ... | 552 | 242 | 5,751 |
| TENASSERIM — Toungoo | 284 | 508 | 678 | 2,008 | ... | 206 | 5 | 3,689 |
| TENASSERIM — Salween | 245 | 24 | 112 | 61 | 3 | ... | 28 | 473 |
| TENASSERIM — Thatôn | 501 | 755 | 416 | 4,095 | ... | 135 | ... | 5,902 |
| TENASSERIM — Amherst | 530 | 1,144 | 370 | 4,653 | ... | 79 | ... | 6,776 |
| TENASSERIM — Tavoy | 550 | 603 | 174 | 3,139 | 1 | 213 | 3 | 4,782 |
| TENASSERIM — Mergui | 339 | 157 | 159 | 1,081 | 11 | 173 | 4 | 1,929 |
| MINBU — Thayetmyo | 342 | 456 | 468 | 4,351 | ... | 42 | 309 | 5,918 |
| Total, 1901-02 | 11,469 | 12,442 | 9,159 | 74,901 | 166 | 5,970 | 2,005 | 116,112 |
| Total, 1900-01* | 11,853 | 12,670 | 8,677 | 72,979 | 283 | 4,980 | 1,823 | 113,205 |

* Revised figures.

STATEMENT IV-B.—*Thathameda—Classification of Exemptees for the fifteen months ended the 30th June 1902 (Upper Burma only)*—(para. 14, page 18).

| Division and District. | Government servants and pensioners. | Priests and schoolmasters. | Village headmen and *ywasa-yès.* | Poverty. | Immigrants. | Newly married couples. | *Ywa-gaungs.* | Others. | Total. |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| MINBU — Thayetmyo ... | 201 | 156 | 304 | 762 | ... | 206 | 57 | 8 | 1,694 |
| MINBU — Pakôkku ... | 594 | 1,589 | 1,855 | 5,972 | 34 | 1,122 | 339 | 294 | 11,799 |
| MINBU — Minbu ... | 672 | 1,097 | 829 | 3,880 | ... | 912 | 407 | 165 | 7,962 |
| MINBU — Magwe ... | 485 | 867 | 748 | 3,305 | ... | 1,116 | 207 | 147 | 6,875 |
| MANDALAY — Mandalay ... | 697 | 1,113 | 368 | 4,516 | ... | 625 | 297 | 453 | 8,069 |
| MANDALAY — Bhamo ... | 220 | 184 | 231 | 744 | 169 | 119 | 87 | ... | 1,754 |
| MANDALAY — Myitkyina ... | 182 | 155 | 136 | 174 | 2 | 96 | 23 | 15 | 783 |
| MANDALAY — Katha ... | 371 | 718 | 907 | 1,142 | 8 | 399 | 275 | 27 | 3,847 |
| MANDALAY — Ruby Mines ... | 223 | 164 | 206 | 240 | ... | 140 | 36 | 65 | 1,074 |
| SAGAING — Shwebo ... | 975 | 1,566 | 1,426 | 3,740 | 18 | 977 | 516 | 479 | 9,697 |
| SAGAING — Sagaing ... | 560 | 1,476 | 718 | 3,644 | 8 | 782 | 366 | 284 | 7,838 |
| SAGAING — Lower Chindwin | 577 | 1,617 | 990 | 3,060 | 2 | 535 | 149 | 148 | 7,078 |
| SAGAING — Upper Chindwin | 533 | 706 | 826 | 2,872 | 45 | 447 | 201 | 183 | 5,813 |
| MEIKTILA — Kyauksè ... | 626 | 514 | 668 | 3,580 | ... | 322 | 254 | 137 | 6,101 |
| MEIKTILA — Meiktila ... | 558 | 1,060 | 700 | 2,294 | ... | 554 | 521 | 1,419 | 7,106 |
| MEIKTILA — Yamèthin ... | 667 | 658 | 1,392 | 3,393 | 6 | 1,042 | 240 | 357 | 7,755 |
| MEIKTILA — Myingyan ... | 621 | 1,609 | 1,488 | 6,119 | 31 | 1,041 | 325 | 179 | 11,413 |
| Total, 1901-02 ... | 8,762 | 15,249 | 13,792 | 49,437 | 323 | 10,435 | 4,300 | 4,360 | 1,06,658 |
| **Total, 1900-01 ...** | **8,607** | **15,026** | **13,075** | **47,651** | **85** | **8,593** | **4,258** | **4,408** | **1,01,703** |

STATEMENT V.—*Land rate in lieu of Capitation-tax—Demand, Remissions, Collections and Balances for the fifteen months ended the 30th June 1902 (Lower Burma only)*—(para. 15, page 18).

| Division and District. | Area assessed in acres. | Demand. | | Remissions. | | Collections. | | Outstandings. |
|---|---|---|---|---|---|---|---|---|
| | | Arrears. | Current. | Arrears. | Current. | Arrears. | Current. | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | Acres. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs |
| ARAKAN — Akyab ... | 1,082 | ... | 6,864 | ... | 17 | ... | 6,847 | . |
| ARAKAN — Kyaukpyu ... | 282 | ... | 1,848 | ... | ... | ... | 1,848 | ... |
| PEGU ... Prome ... | 1,775 | .. | 16,380 | ... | 16 | ... | 16,364 | ... |
| IRRAWADDY. — Bassein ... | 1,199 | ... | 14,740 | ... | 76 | ... | 14,664 | ... |
| IRRAWADDY. — Henzada ... | 2,458 | ... | 18,476 | ... | 186 | ... | 18,290 | ... |
| TENNASSERIM. Toungoo ... | 295 | ... | 9,553 | ... | 7 | ... | 9,546 | ... |
| MINBU ... Thayetmyo ... | 328 | ... | 8,449 | ... | 105 | ... | 8,344 | ... |
| Total, 1901-02 ... | 7,419 | ... | 76,310 | ... | 407 | ... | 75,903 | ... |
| **Total, 1900-01 ...** | **7,623** | ... | **81,718** | ... | **293** | ... | **81,425** | ... |

STATEMENT VI.—*Fishery Revenue—Demand, Remissions, Collections and Balances in* $\frac{\text{Lower Burma}}{\text{Upper Burma}}$ *for the* $\frac{\text{twelve}}{\text{fifteen}}$ *months ended the 30th June 1902*—(para. 16, page 19).

| Division and District. | | Demand | | | Remissions. | | Collections.* | | Outstandings. |
|---|---|---|---|---|---|---|---|---|---|
| | | | Current | | | | | | |
| | | Arrears. | From net licenses. | From leased fisheries. | Arrears. | Current. | Arrears. | Current. | |
| 1 | | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | Rs. | Rs. | Rs. | Rs | Rs. | Rs. | Rs. | Rs. |
| Arakan | Akyab ... | ... | 15,830 | 768 | ... | ... | ... | 16,598 | ... |
| | Kyaukpyu ... | ... | 13,454 | ... | ... | ... | ... | 13,454 | ... |
| | Sandoway ... | ... | 5,163 | 1,212 | ... | ... | ... | 6,375 | ... |
| Pegu | Rangoon Town ... | ... | 5,855 | ... | ... | ... | ... | 5,855 | ... |
| | Hanthawaddy ... | ... | 23,708 | 1,25,670 | ... | ... | ... | 1,49,378 | ... |
| | Pegu ... | ... | 13,100 | 1,15,619 | ... | 270 | ... | 1,28,449 | ... |
| | Tharrawaddy ... | ... | 3,368 | 1,55,303 | ... | ... | ... | 1,58,671 | ... |
| | Prome ... | ... | 6,100 | 33,058 | ... | ... | ... | 39,158 | ... |
| Irrawaddy | Thôngwa ... | 5,032 | 33,395 | 6,12,809 | 1,091 | 498 | 2,666 | 6,45,706 | 1,275 |
| | Bassein .. | ... | 15,899 | 2,55,885 | ... | 135 | ... | 2,71,649 | ... |
| | Henzada ... | ... | 12,366 | 1,78,525 | ... | ... | ... | 1,90,891 | ... |
| | Myaungmya ... | ... | 25,750 | 3,09,850 | ... | 1,132 | ... | 3,34,468 | ... |
| Tenasserim | Toungoo ... | 168 | 2,984 | 34,498 | 168 | 415 | ... | 37,067 | ... |
| | Salween ... | ... | 145 | 100 | ... | ... | ... | 245 | ... |
| | Thatôn ... | ... | 10,269 | 30,164 | ... | ... | ... | 40,433 | ... |
| | Amherst ... | ... | 13,981 | 1,873 | ... | ... | ... | 15,854 | ... |
| | Tavoy ... | ... | 13,383 | 3,630 | ... | ... | ... | 17,013 | ... |
| | Mergui ... | ... | 35,015 | 33,645 | ... | ... | ... | 68,600 | ... |
| Minbu | Thayetmyo .. | ... | 3,528 | 1,475 | ... | ... | ... | 5,003 | ... |
| | Pakôkku ... | 1,652 | 1,223 | 10,308 | ... | 862 | 1,652 | 10,566 | 103 |
| | Minbu ... | 3,144 | 9,708 | 26,527 | 665 | 7,854 | 2,479 | 27,743 | 638 |
| | Magwe ... | ... | 1,758 | 1,515 | ... | 550 | ... | 2,723 | ... |
| Mandalay | Mandalay ... | 21,189 | ... | 1,21,800 | 328 | 14,503 | 20,861 | 1,06,445 | 852 |
| | Bhamo ... | 832 | 440 | 22,026 | 290 | 174 | 542 | 22,292 | ... |
| | Myitkyina ... | ... | 1,864 | 6,812 | ... | ... | ... | 8,676 | ... |
| | Katha ... | ... | ... | 60,485 | ... | 9,886 | ... | 50,499 | 100 |
| | Ruby Mines ... | ... | 229 | 20,340 | ... | 450 | ... | 20,119 | ... |
| Sagaing | Shwebo ... | 287 | 453 | 9,007 | .. | 797 | 287 | 8,663 | ... |
| | Sagaing ... | 385 | 1,557 | 60,176 | ... | 339 | 385 | 61,394 | ... |
| | Lower Chindwin ... | ... | 793 | 8,937 | ... | ... | ... | 9,730 | ... |
| | Upper Chindwin ... | 94 | 1,723 | 8,416 | ... | 24 | 94 | 10,115 | ... |
| Meiktila | Kyauksè ... | ... | 5 | 2,795 | ... | ... | ... | 2,800 | ... |
| | Meiktila ... | ... | 716 | ... | ... | ... | ... | 716 | ... |
| | Yamèthin ... | 178 | 471 | 7,925 | ... | ... | 178 | 8,396 | ... |
| | Myingyan ... | ... | 3,931 | 13,715 | ... | 6,185 | ... | 11,461 | ... |
| | Total, 1901-02 ... | 32,961 | 2,78,164 | 22,74,868 | 2,542 | 44,074 | 29,144 | 25,07,265 | 2,968 |
| | Total, 1900-01 ... | 38,437 | 2,38,455 | 20,86,562 | 12,944 | 26,549 | 25,493 | 22,65,507 | 32,961 |

*Excess collections excluded.

STATEMENT VII.—*Miscellaneous Land Revenue—Collections for the fifteen months ended the 30th June 1902*—(para. 17, page 21).

| Division and District. | | Rent of Town Lands not credited to Local Funds. | Fees, rents and Royalties on | | Receipts under Village Act / Regulation. | Survey fees for *pottas*. | Other miscellaneous land revenue. | Total. |
|---|---|---|---|---|---|---|---|---|
| | | | "Other minerals." | Petroleum, rubies, jade and amber. | | | | |
| 1 | | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Arakan | Akyab ... ... | 351 | 898 | 986 | 7,269 | ... | 219 | 9,723 |
| | Kyaukpyu ... | 85 | 2,502 | 3,189 | 2,369 | 570 | 3,120 | 11,835 |
| | Sandoway ... | 8 | 107 | ... | 757 | 190 | 3 | 1,065 |
| Pegu | Hanthawaddy ... | 3,317 | 1,880 | ... | 10,084 | 13,760 | 1,754 | 30,795 |
| | Pegu ... ... | 10,678 | 1,290 | ... | 16,285 | 11,322 | 3,104 | 42,679 |
| | Tharrawaddy ... | 4,182 | 247 | ... | 42,278 | 8,979 | 2,445 | 58,131 |
| | Prome ... ... | 1,546 | 3,613 | ... | 22,097 | 1,169 | 2,401 | 30,826 |
| Irrawaddy | Thôngwa ... | 10,223 | 133 | ... | 13,419 | 13,987 | 709 | 38,471 |
| | Bassein ... ... | 1,071 | 335 | ... | 6,790 | 596 | 861 | 9,653 |
| | Henzada ... | 2,893 | 102 | ... | 27,820 | 2,437 | 1,538 | 34,790 |
| | Myaungmya ... | 2,863 | 2,732 | ... | 8,078 | 10,779 | 2,062 | 26,514 |
| Tenasserim | Toungoo ... ... | 4,434 | 117 | ... | 4,559 | 8,542 | 816 | 18,268 |
| | Salween ... ... | ... | 20 | ... | ... | ... | ... | 20 |
| | Thatôn ... ... | 369 | 1,808 | ... | 12,784 | 6,723 | 1,999 | 23,683 |
| | Amherst ... ... | ... | 1,269 | ... | 10,343 | 1,889 | 641 | 14,142 |
| | Tavoy ... ... | 26 | 1,841 | ... | 462 | 7 | 2,175 | 4,511 |
| | Mergui ... ... | ... | 4,850 | ... | 877 | 999 | 26,420 | 33,146 |
| Minbu | Thayetmyo ... | 567 | 2,974 | ... | 10,488 | 251 | 1,116 | 15,396 |
| | Pakôkku ... ... | 540 | 2,902 | 2,00,608 | 5,569 | ... | 775 | 2,10,394 |
| | Minbu ... ... | 2,209 | 7,078 | 522 | 2,771 | 154 | 283 | 13,017 |
| | Magwe ... ... | 210 | 281 | 5,82,254 | 7,986 | ... | ... | 5,90,731 |
| Mandalay | Mandalay ... | 16,500 | 1,395 | 10 | 1,821 | 432 | 15,906 | 36,064 |
| | Bhamo ... ... | 1,760 | ... | ... | 396 | 296 | 50 | 2,502 |
| | Myitkyina ... | 1,005 | 198 | 57,836 | 402 | 222 | 837 | 60,500 |
| | Katha ... ... | 596 | 494 | 10 | 1,362 | 493 | 60 | 3,015 |
| | Ruby Mines ... | 2,319 | 810 | 3,85,876 | 841 | 45 | 26 | 3,89,917 |
| Sagaing | Shwebo ... ... | 725 | 2,252 | ... | 5,436 | 155 | 426 | 8,994 |
| | Sagaing ... ... | 534 | 1,885 | ... | 6,537 | 3,335 | 5 | 12,296 |
| | Lower Chindwin ... | 503 | 217 | ... | 2,103 | 267 | 128 | 3,218 |
| | Upper Chindwin .. | 435 | 260 | ... | 913 | 876 | ... | 2,484 |
| Meiktila | Kyauksè ... | 3,139 | 937 | ... | 3,102 | 463 | 1,646 | 9,287 |
| | Meiktila ... | 4,409 | 1,205 | ... | 8,696 | 94 | 10 | 14,414 |
| | Yamèthin ... | 1,896 | 178 | ... | 6,939 | 990 | ... | 10,003 |
| | Myingyan ... | 916 | 446 | 4,984 | 5,657 | 1,789 | 248 | 14,040 |
| | Total, 1901-02 ... | 80,109 | 47,256 | 12,36,275 | 2,57,290 | 91,811 | 71,783 | 17,84,524 |
| | Total, 1900-01* ... | 61,693 | 44,295 | 7,63,856 | 1,63,067 | 72,896 | 67,766 | 11,73,573* |

* Revised figures.

STATEMENT VIII.—*Revenue Proceedings against defaulters during the fifteen months ended the 30th June 1902*—(para. 24, page 35).

| Division and District. | | Number of | | | | | | | | Amount of arrears | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Notices. | Warrants of arrest. | *Warrants of attachment of property* | | *Persons* | | *Sales of property* | | For realization of which application is made. | Realized. |
| | | | | Moveable. | Immoveable | Arrested. | Committed to jail. | Moveable. | Immoveable. | | |
| 1 | | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| | | | | | | | | | | Rs. | Rs. |
| Arakan | Akyab ... | 3,855 | 2,803 | 443 | 1,161 | 2,466 | 14 | 1 | 15 | 35,279 | 30,618 |
| | Kyaukpyu ... | 1,846 | 3,093 | 556 | 761 | 2,049 | ... | 94 | 17 | 21,057 | 17,662 |
| | Sandoway ... | 3,116 | 896 | ... | 81 | 677 | 19 | ... | 2 | 4,089 | 679 |
| Pegu | Rangoon Town | 2,062 | 76 | 23 | 673 | 5 | ... | ... | 27 | 16,845 | 16,001 |
| | Hanthawaddy | 3,113 | 1,587 | 302 | 1,345 | 441 | ... | 3 | 119 | 1,54,480 | 1,49,635 |
| | Pegu ... | 1,100 | 597 | 352 | 423 | 70 | 1 | 2 | 18 | 42,821 | 41,858 |
| | Tharrawaddy ... | 1,183 | 613 | ... | 724 | 92 | ... | ... | 32 | 9,051 | 6,571 |
| | Prome ... | 440 | 1,303 | 1,035 | 28 | 293 | ... | 1 | 14 | 4,891 | 2,990 |
| Irrawaddy. | Thôngwa ... | 2,999 | 1,706 | 502 | 1,702 | 778 | 3 | 30 | 93 | 1,81,258 | 1,79,557 |
| | Bassein ... | 2,251 | 1,530 | 1,099 | 1,204 | 689 | 7 | 47 | 98 | 1,38,404 | 1,29,341 |
| | Henzada ... | 1,243 | 775 | 288 | 301 | 186 | ... | 5 | 50 | 10,140 | 18,201 |
| | Myaungmya ... | 1,025 | 141 | 246 | 252 | 63 | 2 | 7 | 15 | 12,780 | 8,323 |
| Tenasserim. | Toungoo ... | 558 | 447 | 154 | 114 | 233 | ... | ... | 54 | 8,546 | 6,297 |
| | Thatôn ... | 201 | 112 | 43 | 127 | 22 | ... | ... | 3 | 3,582 | 3,184 |
| | Amherst ... | 439 | 152 | 59 | 97 | 152 | ... | 7 | 55 | 3,079 | 2,511 |
| | Tavoy ... | 2,077 | 239 | 58 | 530 | 231 | 15 | 3 | 419 | 9,153 | 5,734 |
| | Mergui ... | 298 | 573 | ... | 564 | 559 | ... | ... | 31 | 8,444 | 7,893 |
| Minbu | Thayetmyo ... | 1,006 | 62 | 6 | 40 | 34 | 5 | 2 | 4 | 2,551 | 2,330 |
| | Pakôkku ... | 723 | 46 | 16 | 10 | 13 | ... | 3 | 1 | 614 | 496 |
| | Minbu ... | 921 | 43 | 59 | 2 | 10 | ... | ... | ... | 7,252 | 7,241 |
| | Magwe ... | 171 | 5 | 5 | 1 | 5 | ... | ... | 1 | 1,824 | 1,787 |
| Mandalay | Mandalay ... | 1,598 | 158 | 341 | 57 | 158 | 7 | 14 | 8 | 97,061 | 96,508 |
| | Bhamo ... | 132 | 9 | 27 | 1 | 9 | ... | 3 | ... | 1,731 | 1,721 |
| | Myitkyina ... | 40 | 11 | 12 | 3 | ... | ... | ... | ... | 519 | 519 |
| | Katha ... | 136 | 24 | 45 | ... | 1 | 1 | ... | . | 9,281 | 9,188 |
| | Ruby Mines ... | 106 | 5 | 2 | 1 | 5 | ... | 1 | 1 | 4,308 | 4,293 |
| Sagaing | Shwebo ... | 430 | 4 | 6 | 2 | 4 | ... | .. | 2 | 101 | 101 |
| | Sagaing ... | 857 | 99 | 58 | 38 | 32 | 3 | ... | ... | 325 | 325 |
| | Lower Chindwin | 449 | 7 | 14 | ... | 1 | ... | 2 | ... | 1,547 | 1,521 |
| | Upper Chindwin | 73 | ... | 9 | ... | ... | .. | ... | ... | 807 | 750 |
| Meiktila | Kyauksè ... | 286 | ... | 9 | ... | ... | ... | 1 | ... | 1,509 | 1,509 |
| | Meiktila ... | 925 | 329 | 309 | 3 | 20 | ... | 8 | 1 | 3,450 | 3,450 |
| | Yamèthin ... | 1,516 | 49 | 92 | 8 | 32 | 2 | 11 | 1 | 15,535 | 11,245 |
| | Myingyan ... | 326 | 62 | 53 | 6 | 1 | ... | 5 | 1 | 4,593 | 4,591 |
| | Total, 1901-02... | 37,501 | 17,556 | 6,283 | 10,259 | 9,331 | 79 | 250 | 1,082 | 8,27,479 | 7,74,630 |
| | Total, 1900-01* | 26,370 | 14,711 | 10,959 | | 7,622 | 39 | 1,214 | | 6,29,654 | 4,96,377 |

* Complete statistics not available.

STATEMENT IX.—*Commission paid for assessment and collection of revenue for the fifteen months ended the 30th June 1902*—(para. 25, page 35).

PART I.—*THUGYIS'* COMMISSION (LOWER BURMA ONLY).

| Division and District. | | Number of *thugyis.* | Commission due on account of the year's collections. | Deductions made from *thugyis'* commission. | Balance payable. | Amount actually disbursed within the year. | Average amount paid to each *thugyi.* |
|---|---|---|---|---|---|---|---|
| 1 | | 2 | 3 | 4 | 5 | 6 | 7 |
| | | | Rs. | Rs. | Rs. | Rs. | Rs. |
| ARAKAN | Akyab ... | 28 | 42,275 | 12,327 | 29,948 | 29,626 | 1,058 |
| | Kyaukpyu ... | 49 | 48,630 | 8,158 | 40,472 | 40,472 | 826 |
| | Sandoway ... | 10 | 8,580 | 2,464 | 6,116 | 5,722 | 572 |
| PEGU | Rangoon Town ... | 5 | 1,049 | ... | 1,049 | 1,022 | 204 |
| | Hanthawaddy ... | 27 | 1,08,992 | 27,062 | 81,930 | 96,667 | 3,580 |
| | Pegu ... | 13 | 52,475 | 15,044 | 37,431 | 42,397 | 3,261 |
| | Tharrawaddy ... | 18 | 39,371 | 11,055 | 28,316 | 42,460 | 2,359 |
| | Prome ... | 20 | 20,905 | 6,507 | 14,398 | 14,099 | 705 |
| IRRAWADDY | Thôngwa ... | 11 | 21,854 | 7,114 | 14,740 | 15,192 | 1,381 |
| | Bassein ... | 18 | 25,454 | 11,084 | 14,370 | 14,087 | 783 |
| | Henzada ... | 29 | 56,004 | 17,102 | 38,902 | 47,678 | 1,644 |
| | Myaungmya ... | 11 | 39,439 | 10,403 | 29,036 | 29,036 | 2,640 |
| TENASSERIM | Toungoo ... | 13 | 18,208 | 3,880 | 14,328 | 14,301 | 1,100 |
| | Salween .. | 6 | 1,209 | ... | 1,209 | 1,209 | 601 |
| | Thatôn ... | 29 | 52,551 | 18,708 | 33,843 | 32,931 | 1,136 |
| | Amherst ... | 31 | 28,699 | 6,497 | 22,202 | 22,011 | 710 |
| | Tavoy ... | 21 | 13,668 | 4,601 | 9,067 | 8,324 | 396 |
| | Mergui ... | 5 | 4,676 | 1,441 | 3,235 | 3,175 | 635 |
| MINBU | ... Thayetmyo ... | 8 | 5,320 | 1,222 | 4,098 | 4,063 | 508 |
| | Total, 1901-02 ... | 352 | 5,89,359 | 1,64,669 | 4,24,690 | 4,64,472 | 1,320 |
| | **Total, 1900-01 ...** | **375** | **5,94,044** | **1,63,349** | **4,30,695** | **3,85,703** | **1,029** |

STATEMENT IX.—*Commission paid for assessment and collection of revenue for the fifteen months ended the 30th June 1902*— para. 25, page 35)—concluded.

PART II.—VILLAGE HEADMEN'S COMMISSION.

| Division and District. | | Number of revenue-collecting village headmen. | Commission due on account of the year's collections. | Amount actually disbursed within the year. | Average amount paid to each headman. |
|---|---|---|---|---|---|
| 1 | | 2 | 3 | 4 | 5 |
| | | | Rs. | Rs. | Rs. |
| ARAKAN | Akyab ... ... ... | 690 | 59,178 | 58,606 | 85 |
| | Northern Arakan ... ... | 18 | 615 | 615 | 34 |
| | Kyaukpyu ... ... ... | 18 | 948 | 948 | 53 |
| | Sandoway ... ... ... | 105 | 6,013 | 5,706 | 54 |
| PEGU | Hanthawaddy ... ... ... | 415 | 72,318 | 95,014 | 229 |
| | Pegu ... ... ... | 304 | 48,741 | 64,998 | 214 |
| | Tharrawaddy ... ... ... | 320 | 32,982 | 40,718 | 146 |
| | Prome ... ... ... | 445 | 21,237 | 21,112 | 47 |
| IRRAWADDY | Thôngwa ... .. ... | 575 | 76,354 | 74,465 | 130 |
| | Bassein ... ... ... | 420 | 39,881 | 26,724 | 64 |
| | Henzada ... ... ... | 268 | 20,597 | 35,549 | 133 |
| | Myaungmya ... ... ... | 339 | 30,764 | 29,407 | 87 |
| TENASSERIM | Toungoo ... ... ... | 463 | 23,720 | 23,690 | 51 |
| | Thatôn ... ... ... | 156 | 34,352 | 34,352 | 220 |
| | Amherst ... ... ... | 153 | 23,190 | 22,739 | 149 |
| | Tavoy ... ... ... | 70 | 8,180 | 9,124 | 130 |
| | Mergui ... ... ... | 128 | 10,572 | 8,528 | 67 |
| MINBU | Thayetmyo ... ... ... | 391 | 22,053 | 21,762 | 56 |
| | Pakôkku ... ... ... | 927 | 1,05,157 | 1,01,197 | 109 |
| | Minbu ... ... ... | 363 | 52,624 | 51,354 | 141 |
| | Magwe ... ... ... | 405 | 42,163 | 41,174 | 102 |
| MANDALAY | Mandalay ... ... ... | 368 | 51,533 | 50,399 | 137 |
| | Bhamo ... ... ... | 223 | 10,499 | 10,444 | 47 |
| | Myitkyina ... ... ... | 139 | 6,368 | 5,806 | 42 |
| | Katha ... ... ... | 474 | 48,040 | 48,646 | 103 |
| | Ruby Mines ... ... ... | 131 | 7,118 | 9,063 | 69 |
| SAGAING | Shwebo ... ... ... | 618 | 37,094 | 37,971 | 61 |
| | Sagaing ... ... ... | 243 | 69,020 | 86,163 | 355 |
| | Lower Chindwin ... ... | 289 | 55,714 | 55,714 | 193 |
| | Upper Chindwin ... ... | 504 | 30,445 | 27,973 | 56 |
| MEIKTILA | Kyauksè ... ... ... | 336 | 58,269 | 84,512 | 252 |
| | Meiktila ... ... ... | 315 | 45,377 | 81,442 | 259 |
| | Yamèthin ... ... ... | 780 | 43,262 | 78,549 | 101 |
| | Myingyan ... ... ... | 447 | 66,005 | 65,894 | 147 |
| | Total, 1901-02 ... | 11,840 | 12,67,829 | 14,16,358 | 120 |
| | Total, 1900-01 * ... | 10,413 | 11,14,463 | 9,92,864 | 95 |

* Excludes figures of Pakôkku and Minbu.

STATEMENT X.—*Area granted or leased during the fifteen months ended the 30th June 1902*—(para. 26, page 37).

| Division and District. | | Area granted or leased for cultivation. | Area granted revenue free for religious edifices. | Area granted revenue free for public purposes. |
|---|---|---|---|---|
| 1 | | 2 | 3 | 4 |
| | | Acres. | Acres. | Acres. |
| ARAKAN | Akyab | 9,715 | ... | ... |
| | Kyaukpyu | 4,375 | 1·33 | ... |
| | Sandoway | 736 | 1·26 | ... |
| PEGU | Rangoon Town | ... | 1·40 | 1·68 |
| | Hanthawaddy | 7,271 | 10·00 | 4·00 |
| | Pegu | 5,447 | 0·83 | 0·33 |
| | Tharrawaddy | 4,586 | 36·00 | 0·02 |
| | Prome | 627 | 6·00 | 0·24 |
| IRRAWADDY | Thôngwa | 17,784 | 16·59 | ... |
| | Bassein | 2,596 | 1·03 | ... |
| | Henzada | 2,519 | 13·98 | 0·87 |
| | Myaungmya | 6,556 | 1·29 | ... |
| TENASSERIM | Toungoo | 7,513 | 0·26 | ... |
| | Salween | 121 | 2·00 | ... |
| | Thatôn | 7,946 | 2·94 | 0·03 |
| | Amherst | 4,347 | 12·78 | ... |
| | Tavoy | 243 | ... | ... |
| | Mergui | 772 | 1·83 | 4·70 |
| MINBU | Thayetmyo | 1,660 | 12·53 | 0·85 |
| | Pakôkku | 205 | 4·09 | 0·08 |
| | Minbu | 139 | 14·43 | ... |
| | Magwe | ... | 3·58 | 0·92 |
| MANDALAY | Mandalay | 59 | 13·67 | 19·33 |
| | Bhamo | 427 | ... | 8·95 |
| | Myitkyina | 967 | 1·83 | 3·62 |
| | Katha | 2,625 | 12·04 | 6·22 |
| | Ruby Mines | 54 | 2·21 | 6·41 |
| SAGAING | Shwebo | 158 | 1·69 | ... |
| | Sagaing | 4,037 | 3·15 | 0·09 |
| | Lower Chindwin | 271 | 0·31 | 0·31 |
| | Upper Chindwin | 330 | 13·21 | 2·69 |
| MEIKTILA | Kyauksè | 866 | 2.78 | 2·21 |
| | Meiktila | ... | 0.02 | 0·15 |
| | Yamèthin | 1,222 | 2·76 | ... |
| | Myingyan | 2,925 | 0·82 | 1·00 |
| | Total, 1901-02 | 99,099 | 198·64 | 64·70 |
| | Total, 1900-01 | 52,154 | 106·34* | 29·92 |

* Revised figures.

STATEMENT X-A.—*Total value of assignments of land revenue up to the 31st March 1902*—(para. 27, page 39).

| Division and District. | Total value of assignments of land revenue at the beginning of the year. | Total value of assignments of land revenue added during the year. | Total value of assignments of land revenue subtracted during the year. | Total value of assignments of land revenue at the end of the year. |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| **A.—*For the maintenance of public servants.*** | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. |
| MINBU — Pakôkku ... ... | 3,587 0 0 | 674 10 4 | ... | 4,261 10 4 |
| MINBU — Minbu ... .. | ... | 59 0 0 | ... | 59 0 0 |
| MANDALAY — Bhamo ... ... | 1,977 0 0 | ... | ... | 1,977 0 0 |
| MANDALAY — Ruby Mines ... ... | 442 0 0 | 362 1 6 | ... | 604 1 6 |
| SAGAING — Shwebo ... .. | 323 9 7 | ... | ... | 323 9 7 |
| SAGAING — Upper Chindwin .. | 1,812 0 0 | 10 8 0 | ... | 1,822 8 0 |
| MEIKTILA — Kyauksè ... ... | ... | 8 6 5 | ... | 8 6 5 |
| MEIKTILA — Meiktila ... .. | 200 7 0 | ... | ... | 200 7 0 |
| MEIKTILA — Yamèthin ... .. | 160 0 0 | .. | ... | 160 0 0 |
| MEIKTILA — Myingyan ... ... | 880 10 2 | ... | ... | 880 10 2 |
| TOTAL, A ... | 9,182 10 9 | 1,114 10 3 | ... | 10,297 5 0 |
| **B.—*For other purposes.*** | | | | |
| ARAKAN — Akyab ... ... | 264 6 8 | ... | ... | 264 6 8 |
| ARAKAN — Kyaukpyu ... ... | 53 3 5 | 1 6 1 | ... | 54 9 6 |
| ARAKAN — Sandoway ... ... | 39 1 2 | ... | ... | 39 1 2 |
| PEGU — Rangoon Town ... | 140 1 7 | 14 0 0 | ... | 154 1 7 |
| PEGU — Hanthawaddy ... | 113 4 2 | 5 15 6 | ... | 119 3 8 |
| PEGU — Pegu ... ... | 313 13 10 | 1 9 0 | ... | 315 6 10 |
| PEGU — Tharrawaddy ... .. | 228 7 8 | 71 7 9 | ... | 299 15 5 |
| PEGU — Prome ... ... | 62 14 2 | 12 14 3 | ... | 75 12 5 |
| IRRAWADDY — Thôngwa ... ... | 200 2 0 | 63 5 1 | ... | 263 7 1 |
| IRRAWADDY — Bassein ... ... | 39 14 9 | 5 14 6 | ... | 45 13 3 |
| IRRAWADDY — Henzada ... ... | 28 0 3 | 20 13 7 | ... | 48 13 10 |
| IRRAWADDY — Myaungmya ... ... | 27 6 9 | ... | ... | 27 6 9 |
| TENASSERIM — Toungoo ... ... | 10 7 10 | 2 11 0 | .. | 13 2 10 |
| TENASSERIM — Salween ... ... | 12 5 8 | ... | ... | 12 5 8 |
| TENASSERIM — Thatôn ... ... | 33 6 8 | 5 7 2 | ... | 38 13 10 |
| TENASSERIM — Amherst ... ... | 324 6 8 | 48 3 0 | ... | 372 9 8 |
| TENASSERIM — Mergui ... .. | 4 0 11 | 6 0 1 | ... | 10 1 0 |
| MINBU — Thayetmyo ... ... | 23 15 0 | 12 8 10 | 6 3 6 | 30 4 4 |
| MINBU — Pakôkku ... .. | 692 0 5 | 5 13 10 | ... | 697 14 3 |
| MINBU — Minbu ... .. | 3,453 0 7 | 10 2 4 | ... | 3,463 2 11 |
| MINBU — Magwe ... .. | 15 10 7 | 3 9 7 | ... | 19 4 2 |
| MANDALAY — Mandalay ... .. | 65 1 2 | 161 8 4 | ... | 226 9 6 |
| MANDALAY — Bhamo ... .. | 5 0 0 | 9 9 1 | ... | 14 9 1 |
| MANDALAY — Myitkyina ... ... | 299 2 4 | ... | ... | 299 2 4 |
| MANDALAY — Katha ... .. | 81 6 11 | 18 6 7 | ... | 99 13 6 |
| MANDALAY — Ruby Mines ... ... | 9 10 0 | 6 8 0 | ... | 16 2 0 |
| SAGAING — Shwebo ... ... | 9 8 2 | 4 13 7 | ... | 14 5 9 |
| SAGAING — Sagaing ... ... | 1,687 1 10 | 2 12 6 | ... | 1,689 14 4 |
| SAGAING — Lower Chindwin ... | 4 13 0 | 3 1 9 | ... | 7 14 9 |
| SAGAING — Upper Chindwin ... | 371 3 2 | 14 1 4 | .. | 385 4 6 |
| MEIKTILA — Kyauksè ... ... | 42 11 5 | 9 7 5 | ... | 52 2 10 |
| MEIKTILA — Meiktila ... ... | 3 8 0 | 2 0 0 | ... | 5 8 0 |
| MEIKTILA — Yamèthin ... .. | 12 12 2 | 4 4 5 | ... | 17 0 7 |
| MEIKTILA — Myingyan ... .. | 706 8 1 | 2 0 0 | ... | 708 8 1 |
| TOTAL, B ... | 9,378 9 0 | 530 6 7 | 6 3 6 | 9,902 12 1 |
| Total A and B, 1901-02 .. | 18,561 3 9 | 1,645 0 10 | 6 3 6 | 20,200 1 1 |
| Total A and B, 1900-01 .. | 18,332 6 1 | 228 13 8 | ... | 18,561 3 9 |

STATEMENT XI.—*Sales, Mortgages, and Redemptions of land during the 12 months ended 30th June 1902*—(para. 21, page 28).

| District. | Sales. | | Mortgages | | | | Redemptions. |
|---|---|---|---|---|---|---|---|
| | Area. | Amount of purchase-money or value of consideration. | *During year of report.* | | *At the end of the year.* | | Area redeemed during the year. |
| | | | Area. | Amount for which mortgaged. | Total area under mortgage. | Amount for which mortgaged. | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| | Acres. | Rs. | Acres. | Rs. | Acres. | Rs. | Acres. |
| Akyab ... ... | 26,441 | 6,21,517 | 6,333 | 98,955 | 11,299 | 1,92,821 | 5,697 |
| Kyaukpyu ... ... | 1,056 | 25,173 | 775 | 17,331 | 6,225 | 1,55,712 | 1,113 |
| Sandoway ... ... | 658 | 27,584 | 758 | 19,087 | 2,200 | 70,268 | 526 |
| Hanthawaddy ... ... | 81,727 | 27,81,432 | 73,778 | 18,31,961 | 175,061 | 43,97,496 | 49,029 |
| Pegu ... ... | 46,107 | 11,21,673 | 37,449 | 8,94,418 | 54,055 | 10,71,409 | 13,850 |
| Tharrawaddy ... ... | 38,478 | 10,20,790 | 12,292 | 2,59,519 | 28,679 | 6,41,624 | 14,314 |
| Prome ... ... | 10,033 | 3,18,145 | 3,094 | 1,04,039 | 30,178 | 10,97,350 | 7,052 |
| Thôngwa ... ... | 69,349 | 16,43,917 | 65,766 | 11,98,355 | 119,187 | 22,07,979 | 21,957 |
| Bassein ... ... | 30,030 | 5,28,594 | 16,932 | 4,11,126 | 30,314 | 7,86,008 | 8,036 |
| Henzada ... ... | 16,441 | 6,09,726 | 7,288 | 2,50,086 | 25,883 | 9,13,418 | 7,732 |
| Myaungmya ... .. | 25,918 | 5,33,137 | 19,532 | 3,78,917 | 35,272 | 7,29,785 | 6,223 |
| Thayetmyo ... ... | 880 | 35,883 | 63 | 3,699 | 525 | 28,672 | 2,648 |
| Toungoo ... ... | 12,544 | 2,67,702 | 4,749 | 82,086 | 14,703 | 2,60,015 | 3,773 |
| Thatôn ... ... | 45,102 | 13,38,553 | 22,473 | 4,98,676 | 36,991 | 8,87,608 | 12,704 |
| Amherst ... ... | 12,160 | 4,00,202 | 4,705 | 1,40,577 | 12,911 | 4,00,161 | 3,175 |
| Tavoy ... ... | 2,858 | 1,47,148 | 1,909 | 59,609 | 4,828 | 1,39,951 | 1,178 |
| Mergui ... ... | 1,635 | 36,166 | 824 | 12,632 | 2,473 | 40,059 | 587 |
| Total, Lower Burma, 1901-02 | 421,417 | 1,14,57,342 | 278,720 | 62,61,073 | 590,784 | 1,40,20,336 | 159,594 |
| Total, Lower Burma, 1900-01 | 409,031 | 1,00,33,126 | 197,533 | 43,85,922 | 463,401 | 1,12,43,196 | 162,024 |
| Minbu ... ... | 34 | 5,636 | 21 | 1,292 | 27 | 2,457 | ... |
| Mandalay ... ... | 7,107 | 99,176 | 3,653* | 1,26,310* | 13,435* | 4,40,148* | 732 |
| Katha ... ... | 328 | 2,285 | 114 | 248 | 622 | 5,077 | 46 |
| Sagaing ... ... | 906 | 32,629 | 2 | 200 | 64 | 1,310 | ... |
| Kyauksè ... ... | 5,533 | 64,573 | ... | ... | ... | ... | 490 |
| Meiktila ... ... | 63 | 1,381 | ... | ... | ... | ... | ... |
| Yamèthin ... ... | 473 | 16,162 | 4,061* | 1,07,230* | 89,050* | 18,52,660* | 746 |
| Myingyan ... ... | 155 | 2,410 | 1,626 | 15,006 | 13,307 | 2,66,284 | 186 |

* Usufructuary mortgages are also included.

STATEMENT XII.—*Classification of occupiers of land and details of tenancies at full and fixed rents during the 12 months ended 30th June 1902*—(para. 22, page 30).

| District. | Area occupied by | | | Tenancies at full rents. | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | *Agriculturists.* | *Non-agriculturists.* | | *Number of cases in which the land has been let continuously* | | *Number of tenants who have rented their lands continuously* | | Area let at full rents. | Amount of money for which rented. |
| | | Resident. | Non-resident. | Five years and over. | Under five years. | Five years and over. | Under five years. | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | | | | | | | Acres. | Rs. |
| Akyab ... ... | 545,442 | 61,114 | 124,828 | 3,958 | 9,636 | 3,202 | 10,504 | 112,994 | 9,99,847 |
| Kyaukpyu ... ... | 97,396 | 2,966 | 5,187 | 682 | 3,068 | 596 | 3,351 | 10,470 | 33,616 |
| Sandoway ... ... | 33,344 | 1,790 | 1,340 | 579 | 1,253 | 313 | 1,665 | 5,638 | 36,368 |
| Hanthawaddy ... | 855,679 | 72,304 | 198,373 | 4,893 | 7,830 | 1,795 | 13,706 | 425,867 | 36,92,658 |
| Pegu ... ... | 543,555 | 29,484 | 68,381 | 2,094 | 6,625 | 469 | 8,747 | 228,697 | 18,24,713 |
| Tharrawaddy ... | 375,766 | 24,518 | 32,876 | 2,154 | 6,616 | 518 | 8,252 | 88,969 | 7,77,564 |
| Prome ... ... | 312,562 | 5,046 | 9,772 | 1,923 | 4,933 | 1,396 | 6,747 | 34,593 | 2,33,997 |
| Thôngwa ... ... | 635,227 | 139,253 | 156,900 | 4,207 | 9,394 | 1,279 | 12,830 | 312,058 | 25,67,332 |
| Bassein ... ... | 97,176 | 19,718 | 19,488 | 2,021 | 4,747 | 648 | 7,902 | 136,382 | 3,90,713 |
| Henzada ... ... | 464,841 | 16,612 | 21,898 | 3,810 | 7,605 | 2,353 | 12,109 | 125,532 | 9,41,320 |
| Myaungmya ... | 490,387 | 26,159 | 23,795 | 1,616 | 4,935 | 696 | 6,871 | 130,880 | 8,86,547 |
| Thayetmyo ... ... | 82,426 | 2,461 | 4,371 | 1,185 | 1,873 | 664 | 3,286 | 9,830 | 69,757 |
| Toungoo ... ... | 221,634 | 12,391 | 26,388 | 1,870 | 3,203 | 549 | 4,688 | 67,894 | 4,50,997 |
| Thatôn ... ... | 500,492 | 17,366 | 42,070 | 299 | 2,214 | 118 | 2,378 | 66,888 | 5,91,195 |
| Amherst ... ... | 292,201 | 11,736 | 17,304 | 498 | 1,853 | 306 | 1,988 | 37,927 | 3,92,586 |
| Tavoy ... ... | 85,762 | 3,226 | 18,074 | 1,836 | 1,971 | 470 | 3,360 | 29,779 | 2,52,034 |
| Mergui ... ... | 75,359 | 514 | 4,122 | 286 | 407 | 234 | 563 | 6,921 | 40,397 |
| Total, Lower Burma, 1901-02 ... ... | 5,709,249 | 446,658 | 776,067 | 33,911 | 78,163 | 15,666 | 108,947 | 1,831,319 | 1,41,81,641 |
| Total, Lower Burma, 1900-01 ... ... | 5,473,661 | 434,912 | 722,302 | 29,545 | 84,994 | 12,556 | 101,458 | 1,684,862 | 1,30,33,697 |
| Minbu ... ... | 293,802 | 29,750 | 45,734 | 86 | 327 | 113 | 405 | 1,742 | 2,325 |
| Mandalay ... ... | 177,192 | 12,627 | 28,534 | 1,207 | 972 | 980 | 2,760 | 14,088 | 72,077 |
| Katha ... ... | 131,486 | 1,167 | 718 | 93 | 46 | 127 | 90 | 1,717 | 7,906 |
| Sagaing ... ... | 635,166 | 28,423 | 37,887 | 2,986 | 3,550 | 1,304 | 5,232 | 16,346 | 45,079 |
| Kyauksè ... ... | 211,798 | 9,152 | 14,210 | 396 | 286 | 268 | 814 | 8,758 | 71,019 |
| Meiktila ... ... | 576,003(*a*) | 1,759(*a*) | 770(*a*) | 21 | 88 | ... | 589 | 90 | 2,536 |
| Yamèthin ... ... | 326,682 | 16,483 | 15,963 | ... | ... | 350 | 2,312 | 26,501 | 1,07,895 |
| Myingyan ... ... | 1,070,672 | 9,380 | 4,007 | 5,790 | 7,232 | 7,894 | 10,571 | 59,260 | 2,35,652 |

(*a*) Exclusive of unsettled area.

STATEMENT XIII.—*Agricultural advances during the official year 1901-02* (para. 23, page 32).

| Districts. | Principal. | | | | | Interest. | | |
|---|---|---|---|---|---|---|---|---|
| | Opening balance outstanding | Advanced during the year. | Recovered during the year. | Closing balance outstanding. | Balance overdue. | Total recoverable in the year. | Recovered in the year. | Balance overdue. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Akyab ... ... | ... | 1,000 | ... | 1,000 | ... | ... | ... | ... |
| Sandoway ... ... | ... | 400 | ... | 400 | 150 | 15 | 15 | ... |
| Pegu ... ... | 1,650 | 300 | 900 | 1,050 | 400 | 105 | 75 | 30 |
| Tharrawaddy ... ... | 11,462 | 19,050 | 22,637 | 7,875 | 125 | 1,268 | 1,283(*a*) | 9 |
| Prome ... ... | ... | 1,400 | 700 | 700 | ... | 38 | 38 | ... |
| Thôngwa ... ... | 50 | ... | 50 | ... | ... | 1 | 1 | ... |
| Bassein ... ... | 15,755 | 15,350 | 19,560 | 11,545 | 200 | 1,412 | 1,394 | 18 |
| Myaungmya ... ... | 3,830 | 19,650 | 10,018 | 13,462 | ... | 794 | 794 | ... |
| Salween ... ... | 450 | ... | 200 | 250 | ... | 36 | 36 | ... |
| Amherst ... ... | 3,563 | ... | 1,100 | 2,463 | ... | 205 | 205 | ... |
| Tavoy ... ... | 2,035 | ... | 1,525 | 510 | 510 | 166 | 120 | 46 |
| Thayetmyo ... ... | 3,127 | 5,600 | 1,972 | 6,755 | 575 | 162 | 131 | 31 |
| Pákôkku ... ... | 6,068* | 7,300 | 7,368 | 6,000 | 400 | 487 | 449 | 38 |
| Minbu ... ... | 12,002 | 10,000 | 11,074 | 10,928 | 5,593 | 1,293 | 1,017 | 276 |
| Magwe ... ... | 7,300 | 700 | 4,950 | 3,050 | 2,350 | 1,224 | 1,166 | 58 |
| Mandalay ... ... | 11,832 | 4,400 | 6,589 | 9,643 | 250 | 698 | 656 | 42 |
| Bhamo ... ... | 8,370 | 8,600 | 7,368 | 9,602 | 2,852 | 790 | 606(*a*) | 190 |
| Myitkyina ... ... | 8,399 | 8,925 | 6,536 | 10,788 | 1,219 | 601 | 529 | 72 |
| Katha ... ... | 8,190 | 20,000 | 10,111 | 18,079 | 67 | 897 | 888 | 9 |
| Ruby Mines ... ... | 8,522 | 2,120 | 5,317 | 5,325 | 185 | 505 | 471 | 34 |
| Shwebo ... ... | 5,727 | 4,700 | 5489 | 4,938 | 1,537 | 503 | 419 | 84 |
| Sagaing ... ... | 1,961 | ... | 1,961 | ... | ... | 98 | 98 | ... |
| Lower Chindwin ... ... | ... | 3,000 | ... | 3,000 | ... | ... | ... | ... |
| Upper Chindwin ... ... | 25,863* | 12,000 | 17,478 | 20,385 | 473 | 1,802 | 1,768 | 34 |
| Kyauksè ... ... | 10,397 | 30,000 | 16,550 | 23,847 | 3,546 | 1,736 | 1,415 | 321 |
| Meiktila ... ... | 9,260 | 30,250 | 767 | 38,743 | 8,963 | 894 | 69 | 825 |
| Yamèthin ... ... | 1,497 | ... | 1,497 | ... | ... | 86 | 86 | ... |
| Myingyan ... ... | 838 | 13,500 | 4,008 | 10,330 | 350 | 258 | 231 | 27 |
| Total, 1901-02 ... | 1,68,148* | 2,18,245 | 1,65,725 | 2,20,668 | 29,745 | 16,074 | 13,960 | 2,144 |
| Total, 1900-01 ... | 2,28,628 | 1,11,580 | 1,72,060* | 1,68,148* | 32,678* | 17,473 | 13,179 | 4,308* |

* Revised figures. (*a*) Includes interest paid in before due date.

*N.B.*—In this statement remissions are shown as recoveries in columns 4 and 8, and collections made before the due date are also included in those columns. Excess collections which are liable to be refunded have been excluded.

G. B. C. P. O.—No. 221, F. C., 22-12-1902—435.

# REPORT

ON THE

# LAND REVENUE ADMINISTRATION OF BURMA,

## DURING THE YEAR ENDED 30TH JUNE 1903.

RANGOON:

OFFICE OF THE SUPERINTENDENT, GOVERNMENT PRINTING, BURMA.

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[The maximum limit of the body of report is 50 pages.]

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# RESOLUTION

ON THE

# LAND REVENUE ADMINISTRATION OF BURMA

## FOR THE YEAR ENDING THE 30TH JUNE 1903.

Extract from the Proceedings of the Government of Burma in the Revenue Department,—No. 1R.-23, dated the 1st January 1904.

READ—

The Season and Crop Report of Burma for the year ending 30th June 1903 submitted with letter No. 1576—1R.-2, dated 30th July 1903, from the Secretary to the Financial Commissioner.

The Report on the Land Records Administration of Burma for the year ending 30th June 1903 submitted with letter No. 906—1R.-4, dated 17th September 1903, from the Secretary to the Financial Commissioner.

The Report on the Land Revenue Administration of Burma for the year ending 30th June 1903 submitted with letter No. 540—1R.-5, dated 14th November 1903, from the Secretary to the Financial Commissioner.

RESOLUTION.—The three Reports under review deal with the agriculture and revenue of the Province for the year ending the 30th June 1903. The Government of India require the Season and Crop Report to be issued not later than the 1st August in each year, but as this year's Report was not received from the Financial Commissioner until the 4th August 1903 copies could not be published before the 10th of that month. The delay in submission was partly due to the revision, somewhat late in the year, of the orders regulating the manner of compilation, and greater punctuality should be attained in future.

The Report on the Land Records Administration considerably exceeded in length the fixed limit, and contained much detailed information which might have been condensed or omitted. Attention has already been drawn to this.

Agriculture.

2. The agricultural conditions of the year are fully set out in the Season and Crop Report. The rainfall was irregular during the monsoon. In Lower Burma there was too much rain early in the season and considerable areas under cultivation were damaged or destroyed by flood. From July to September the rainfall was generally satisfactory except in certain Upper Burma districts, but comparatively little rain fell during October or November in any part of the Province, when the main paddy crop was ripening. The consequence was a light outturn in Lower Burma, a total or partial failure of many of the unirrigated crops in Upper Burma dependent on the latter rains, and a shrinkage of the irrigated area owing to short supplies of water. A poor yield, rather than a total loss of crop, may be taken to be the general characteristic of the unfavourable nature of the monsoon. With a strong foreign demand and shorter supplies, the price of paddy, both in Rangoon and in the district markets during the harvest season was considerably higher than in the previous year, and a share of the higher prices must doubtless have reached the cultivator and recompensed him to some extent for the small yield.

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Land revenue.

3. Under the fluctuating system of assessment followed throughout Burma, the influence of the poor harvest was at once felt in the amount of land revenue realized. The introduction after revision settlement of generally higher rates of assessment in parts of four districts and an increase in the area assessed owing both to more correct survey and to extensions of cultivation led, in spite of a larger fallow area, to an increase of more than 5 lakhs of rupees in the initial demand in Lower Burma, but large remissions were subsequently given in consequence of crop failures. In Upper Burma, where the assessment is restricted to crops which have matured,—and in the dry zone districts this is liberally interpreted to mean a crop with not less than one-fourth normal outturn,—the amount assessed was considerably less than in the previous year. Large remissions were also given for partial crop failures. The result was a net revenue little in excess of that of the previous year. The Lieutenant-Governor considers the revenue to have been satisfactorily assessed and collected. The fact that in spite of a somewhat unfavourable year the increased assessment rates, introduced in certain districts in Lower Burma, led to no undue pressure on the cultivator speaks well for the manner in which settlement work has been carried out. From papers recently submitted by the Financial Commissioner, it appears that the alleged over assessment of garden lands in Tavoy referred to last year had been due to faulty classification rather than to excessive rates. It has been determined that within specially notified areas, where lands must frequently be left fallow owing to floods or similar causes in Lower Burma, the surveyor may on his own authority assess reduced rates on uncultivated land, subject to check by his superior officers. This agrees with the present practice and was the intention when the revenue rules were amended in 1899, though this was not made quite clear at the time. Notwithstanding the restriction of assessment to those areas only on which crops have matured in Upper Burma, the remissions to be granted for partial failures still give a large amount of work to Revenue Officers, and the Financial Commissioner, who has given this matter his full consideration, is introducing certain experimental changes in procedure with a view to reduction of the work.

Water-rate.

4. The amount of water-rate separately assessed was little different from that of the previous year. This revenue will be largely augmented in future, as rates are now about to be imposed on the area which is being irrigated from the new Mandalay Canal for the first time. His Honour has read with pleasure the satisfactory comments on the management of the Kyauksè Canals. The Public Works Department will be asked to consider the Deputy Commissioner's recommendations for improvement of distributaries in that district.

Capitation-tax and *thathameda*.

5. The increase of something over one and a quarter lakhs in capitation-tax revenue is shown to have resulted from the extension of the tax, in substitution for *thathameda*, to the Minhla subdivision of the Thayetmyo district on its transfer from Upper to Lower Burma, and also from the detection of extensive embezzlements in the previous year in the Thatôn district. Outside these districts there was little increase. This may have been due to fewer immigrants at harvest time from Upper Burma, and to exemption being more correctly allowed to old persons not liable to assessment,

but the Lieutenant-Governor notes that the supervision exercised over the thugyis' work of assessment is reported to have been inadequate in some districts, and, with the greater discretion now being allowed to the thugyi in the matter of exemption, the need for this supervision becomes more imperative. A satisfactory increase is shown in the number of households assessed to *thathameda* in Upper Burma. The extensive crop failures necessarily led to material reductions in the rate of assessment in the districts where the assessment on the land is still included in the *thathameda*, and collections were in consequence below the previous year's total. The Lieutenant-Governor concurs in the views expressed by the Financial Commissioner in paragraph 13 of the Land Revenue Report as to the extent to which the *thamadis'* adjustment of the tax should be supervised with a view to prevent the improper levy of uniform rates throughout a village.

Fisheries.

6. The continued rapid growth in the revenue from the leased fisheries in the delta districts is proof of the excellence of the arrangements introduced on Major Maxwell's recommendations. The Financial Commissioner's proposals for the simplification of the system of security for fishery leases have been generally accepted by the Local Government. It is premature as yet to judge of the success of the measures for resuscitating the sea-fishing industry. His Honour agrees in the suggestion to increase the number of sureties in each bond for the repayment of loans made, in order to reduce the risk of non-recovery.

Miscellaneous land revenue.

7. Rents from town lands amounted to much the same as was realized over the same period in the preceding year. Proposals for the survey and assessment of many of the smaller towns in Lower and Upper Burma will be considered when further information has been received from the Financial Commissioner, as to the cost of survey and annual up-keep of records, and as to the rates of revenue proposed to be levied. The oil industry in the Yenangyaung and Yenangyat fields has continued to develop, with a resulting increase in royalties to Government, and a slightly larger revenue was obtained from the Ruby Mines owing to larger profits being obtained by the Company. Dredging operations for gold have been started in the upper reaches of the Irrawaddy river; in other mineral concessions no great advance has been made.

Settlements.

8. Satisfactory progress was made in settlement work during the year. The original settlement party employed in areas in the delta districts, where cultivation has rapidly extended in recent years, took up a further tract on completion of the previous year's work. One of the two revision parties in Lower Burma was discontinued, and is not further needed at present; the second party continued the revision settlement of the Akyab district. In Upper Burma progress was made in the Shwebo settlement, work in Magwe was completed and the party moved to Katha. The revision settlement of Kyauksè district was taken in hand and summary settlements carried on in parts of the Lower and Upper Chindwin districts. Revised rates imposed from 1st July 1903 in portions of four Lower Burma districts are estimated to yield an annual increase of revenue of over three lakhs of rupees. According to the settlement estimates, the rates which have been imposed from the same date in the Yamèthin and Sagaing districts of Upper Burma should result in an

increase of some four lakhs in the revenue, but experience has shown that with a fluctuating assessment on matured crops only, the estimates will largely exceed the actual revenue obtained.

Survey.

9. No. 7 Party of the Survey of India completed cadastral survey in Kyaukpyu district and carried out a considerable amount of traverse and cadastral work in the Shwebo and Pakôkku districts. As in earlier years it was necessary to employ small local parties to bring up to date supplementary survey maps where spread or changes in cultivation had been so rapid as to get beyond the scope of the surveyor in charge. Considerable expenditure was incurred in the survey of waste lands for which applications for grants had been made in Lower Burma. The cost would seem to have been generally more than recouped by levy of survey fees from applicants, but this might be more clearly shown in future reports.

Supplementary survey.

10. From Statement No. 1 appended to the Land Records Report it appears that the large increase of some 7,000 square miles in the area under supplementary survey is almost entirely due to the inclusion for the first time of the figures for the Sagaing, Yamèthin and Myingyan districts, where Settlement work has been completed and the establishment employed on Land Records work has been handed over by the Settlement Officer. This should have been explained in paragraph 7 of the Report. The average cost of the establishment per square mile and per acre under occupation is shown to have been slightly less on the whole than in the previous year. The work of the year was generally satisfactory and assessment rolls were compiled with fair punctuality. The scale of establishment fixed in advance for the Upper Burma districts has been found on entertainment to be inadequate for the duties required and proposals for an increased staff are now under submission to the Government of India.

Transfers and tenancies.

11. The rapid transfer of cultivated lands to the hands of non-agriculturists and an increase in areas sub-let have been a marked and regrettable feature of the year in many districts. Legislative measures both to restrict alienation of land and to regulate the relations of landlord and tenant are under contemplation, but in view of the wide issues involved, the measures proposed require careful and detailed consideration. The Lieutenant-Governor doubts whether, pending legislation, action could suitably be taken as suggested by the Commissioner, Irrawaddy Division, to evict non-cultivating landowners who are unable to prove a good title to their lands. His Honour will, however, be glad to have the Financial Commissioner's views on this proposal.

Agricultural advances.

12. The large increase in the amount advanced to cultivators as compared with the previous year tends to show that more attention is being given to this matter by district officers. Though from the remarks in paragraph 23 of the Land Revenue Report it would seem that several Township officers have raised unnecessary difficulties in the way of borrowers. His Honour trusts the Deputy Commissioners concerned to see that this does not recur. The large amount (Rs. 56,702) shown as balance overdue at the end of the year is understood to be composed mainly of loans for which extension of the period for re-payment has been allowed.

13. There were no unduly large outstandings of revenue at the close of the year under review. The number of notices of demand and of coercive processes issued, though fewer under certain heads than for the period of 15 months ending 30th June 1902 is considerably larger in all respects than the number issued in the financial year 1900-01. Under the orders of the Government of India attention has recently been drawn to the large number of warrants of arrest issued in this Province, and the Financial Commissioner is requested to take such further measures as are needed to ensure the discontinuance, where it is at present found to occur, of the practice of issuing coercive processes as a matter of form, where the Revenue Officer has already satisfied himself that the arrears are irrecoverable.

Realization of the revenue.

14. Good progress was made during the year in dealing with the numerous applications for grants of waste land in Lower Burma and with the fewer applications for leases in Upper Burma. The officers employed on the work are shown to have been careful to restrict the grants to genuine cultivators. The Lieutenant-Governor has not thought it desirable to suspend the issue of leases generally throughout Upper Burma, and is considering the Financial Commissioner's proposals for suspension of the grant rules as an experimental measure in the Pegu division.

Waste lands.

15. Several varieties of imported seeds were again distributed free by the Director of Land Records and Agriculture for purposes of experiment. The growth of tobacco from Havana seed in Thôngwa district appears to have met with some measure of success. The assertion that Burma beans (*pègya*) exported to Europe have been found to contain poisonous elements is being carefully sifted.

Agricultural improvements.

16. The Lieutenant-Governor considers the revenue administration to have been well carried out during the year under review. The rush for land in Lower Burma and the extensive failures of crops throughout the Province gave much extra work to all officers. This was willingly undertaken and in many cases excellently done.

General.

By order of the Lieutenant-Governor of Burma,

H. THOMPSON,

*Offg. Rev. Secy. to the Government of Burma.*

# REPORT

ON THE

# LAND REVENUE ADMINISTRATION OF BURMA,

## DURING THE YEAR ENDED 30TH JUNE 1903.

## CHAPTER I.

### Introductory.

The Hon'ble Mr. Norton, C.S.I., Officiating Financial Commissioner, continued in charge of the Land Revenue Administration of Burma until the 13th December 1902 when he was relieved by the Hon'ble Mr. Hall, Financial Commissioner.

**Form of the Report.**

2. No alteration has been made in the form of the statements adopted in the preparation of the Report for the 15 months ended 30th June 1902. The only difference between the present report and its predecessor is the length of the period dealt with, namely, 12 months as compared with 15 months. As remarked in the last report, "the additional three months affect the demand and collections of revenue under the different heads differently." The effect in individual cases will be fully commented upon in the paragraphs dealing with the separate heads.

**Action taken on last Resolution.**

3. The action taken to carry out the orders passed in the Resolution of the Local Government on the last Report may suitably be summarised here :—

**Garden Rates in Tavoy.**
*Paragraph 2.*

The "report on the alleged severity of the assessment of garden lands in Tavoy district" asked for in paragraph 2 of the Resolution has not yet been submitted. The Commissioner's final proposals have now reached the Financial Commissioner and will be dealt with shortly.

**Assessment of fallow rates**
*Paragraph 2.*

The remark that "the Lieutenant-Governor doubts the advisability of again empowering Revenue Surveyors to assess fallow lands at reduced rates throughout the whole of Lower Burma," was based on a misapprehension of the proposal made by the Officiating Financial Commissioner in paragraph 9 of the Report. The object which Mr. Norton had in view,—namely, to "return to the former system" and to allow surveyors "to decide, in the first instance and subject to close check and supervision whether the fallow rate should be imposed or not" has now been attained, with the approval of the Local Government, by the amendment of Direction 26A of the Directions to Revenue Officers under the (Lower) Burma Land and Revenue Act, 1876.

**Unauthorised reduction of land Revenue rates in Mandalay.**
*Paragraph 2.*

The report "showing on what basis the reduction of settlement rates in part of the Mandalay District was framed" was duly submitted and the Deputy Commissioner was instructed that similar reductions should not again be made without the previous sanction of the Local Government.

**Capitation-tax frauds.**
*Paragraph 4.*

Steps, which the Financial Commissioner trusts will prove effective, have been taken to prevent the recurrence of frauds in connection with capitation-tax tickets. The abstraction of blank forms of receipts is now rendered impossible if the precautions prescribed with the approval of all district officers are observed. Receipt-forms are issued in numbered books, each form being numbered, and the supply is limited to the annual requirements of each district.

The attention of District officers was drawn to the remarks of His Honour the Lieutenant-Governor regarding the tendency towards uniform assessment on the part of the *Thamadis* or village assessors in districts where the rate of *thathameda* has been reduced in consequence of the introduction of the system of direct taxation on land.

**Tendency to uniform assessment of Thathameda.** *Paragraph 4.*

**Simplification of Fishery Revenue Security procedure.** *Paragraph 5.*

Mr. Hall's "proposals for simplification of the procedure relating to security for leased fisheries" are now before the Local Government.

**Restrictions on the alienation of land.** *Paragraph 10.*

A draft "Burma Alienation of Land Act" based on the similar Act now in force in the Punjab was prepared by the Financial Commissioner during the year of report and is now under the consideration of His Honour the Lieutenant-Governor.

**Suspension of issue of leases in Upper Burma.** *Paragraph 13.*

The question of suspending the operation of the rules for the issue of leases of land for agricultural purposes in Upper Burma was again referred to Commissioners during the year. The Financial Commissioner's recommendations were placed before the Local Government and orders have been passed.

**Changes in law and rules and executive orders:— (i) *Lower Burma.***

4. (i) The (Lower) Burma Land and Revenue Act, 1876, continued in force throughout the Lower Province during the year of report. Only two changes were made in the Rules under the Act. By an amendment of Rule 48 power was given to Revenue Officers to require applicants for grants of land for agricultural purposes to pay survey fees in cases where a special agency is needed for the survey of the land applied for. The old rule, which merely authorised the demand of survey fees when the survey was difficult or expensive *after* the grant or lease was made, was productive of much inconvenience. With the new rule were issued in the form of a circular revised instructions regarding the receipt and disposal of survey fees and the entertainment of special surveyors for the survey of waste lands for which grants were sought. Rule 89, which prescribed the supply to revenue-collecting thugyis of notices of demand, receipt and memoranda forms in trifoil was cancelled in connection with the amendment of the forms of receipt for land revenue and capitation-tax. The new procedure for the issue and custody of capitation-tax receipt forms was laid down in Directions 45A.-G. and the form of receipt was simplified and improved. A threatened abuse in connection with revenue-free grants of land for religious edifices or public purposes was provided for by the issue of instructions (Direction 4A.) requiring Deputy Commissioners to take into account the land already held revenue-free by applicants, while the form of grant itself was amended so as to safeguard Government against exorbitant demands for compensation in case of the subsequent resumption of the land otherwise than for breach of the conditions of grant. In Direction 108 provision was made for the issue of licenses to extract minerals, such as clay, limestone and the like, through village headmen in the same manner as has proved successful in the case of licenses for fishing implements. This is the outcome of Mr. Norton's suggestion in paragraph 17(*b*) of the last report. At the same time the rate of commission payable to headmen on their collections of revenue accruing from license fees, royalty or rent levied on the extraction of minerals, was raised to 10 per cent., partly to recompense them for the extra labour imposed by the new system and partly to induce in them more interest in the supervision of mineral extraction. The form of certificate of sale of immoveable property was amended so as to provide for the various particulars required for entry in the indexes maintained under the Indian Registration Act, 1877.

The (Lower) Burma Fisheries Act, 1875, and the rules thereunder continued in force during the year. Certain modifications with a view to exempt from taxation some of the smaller and less destructive fishing nets were made in the schedule of fishing implements liable to assessment. The discovery of frauds in connection with the issue of licenses in the Pegu district led to the issue of stricter orders for the safe custody of the forms in stock. Systematic enquiries made during the year revealed the fact that many of the books of numbered license

forms issued from the press contained forms either in excess or in defect of the correct number. The attention of the responsible officers has been drawn to the necessity for absolute accuracy in this respect.

(ii) *Upper Burma.*

(ii) Section 12 (*1*) of the Upper Burma Land and Revenue Regulation, 1889, was amended by Regulation III of 1903, so as to enable the Local Government to confer upon Revenue Officers any power exercised by Civil Courts in the trial of suits. This amendment was the outcome of a discussion as to whether a Revenue Officer in Upper Burma could or could not put a witness on oath. Its effect, in conjunction with Rule 5 of the Rules under the Regulation is to confer the required power. Amendments similar to some of the amendments in the Lower Burma Rules, already referred to, were also made in the Rules under the Regulation. The same change was made in connection with *Potta* Survey fees; the form of grant of land for religious edifices and for public purposes was revised, and in addition, the issue of a revenue-free grant for such purposes of land situated on the bank of a navigable river or stream was made subject to the previous sanction of the Local Government.

(iii) **Manuals and Registers.**

(iii) An office procedure manual for the use of Subdivisional and of Township Officers was issued during the year of report under the title of "*Subdivisional and Township Office Manual.*" Although it did not come out till the beginning of 1903, and was in use during less than six months of the year under review, it had already produced a marked improvement in most of the offices inspected by the Financial Commissioner after its issue. Labour saving registers * were introduced to facilitate the preparation and check of Statements IIIA, IIIB and VIII, attached to this report, in pursuance of the system initiated by Mr. Norton in the previous year.

* *Register of Capitation-tax Rolls. Register of Thathameda Rolls. Register of Revenue Recovery Proceedings.*

5. The total land revenue demand (exclusive of arrears) under all heads for the twelve months dealt with in this Report was Rs. 3,44,91,339, or 4¾ lakhs more than the demand during the 15 months ended 30th June 1902. The percentage of increase (1·4) is much smaller than usual, even if due allowance be made for the fact that the period dealt with is three months shorter than its predecessor. The shortage of the rainfall in both the Upper and the Lower Province is primarily accountable for the check in the rate of expansion of the revenue. Remissions (inclusive of remissions on account of the arrears demand) amounted to 6½ lakhs, but the amount outstanding on the 30th June 1903 was only Rs. 50,946.

| *Kind of Revenue.* | *Amount.* |
|---|---|
| | Rs. |
| Ordinary Land Revenue (*Statement I*) ... | 1,98,32,883 |
| Waterrate (*Statement II*) ... | 44,586 |
| Capitation-tax (*Statement IIIA*) ... | 48,68,744 |
| Thathameda (*Statement IIIB*) ... | 52,07,410 |
| Land rate in lieu of capitation-tax (*Statement V*). | 79,720 |
| Fisheries (*Statement VI*) ... ... | 28,38,846 |
| Miscellaneous (*Statement VII*) ... | 16,19,150 |
| Total ... | 3,44,91,339 |

# CHAPTER II.

## Ordinary Revenue.

6. The area assessed to land revenue in Lower Burma (excluding Thayetmyo district) rose by 144,457 acres to the record total of 7,792,380 acres. In Upper Burma the statistics of area under assessment are for the most part still unreliable; but the yearly extension of supplementary survey is rapidly removing this cause of reproach. The current revenue demand for the province exceeded that of the previous 15 months by Rs. 1,37,565 only.

LAND REVENUE:—
Area assessed and Revenue demand.
*Statement I, columns 2-4, page 47.*

All but six of the 19 Lower Burma districts (excluding Thayetmyo) contributed to the increased area under assessment, and only four districts show a falling off in revenue demand. In Sandoway the area and the revenue were less by 4,633 acres and Rs. 17,852 respectively; but, as explained in the last Report, the totals there dealt with included a second assessment of Rs. 16,982 on 5,217 acres under "*kaing*" crops. There was thus a slight increase (584 acres) of area under assessment in 1902-03 and a slight decrease of Rs. 870 in the revenue demand; the latter is attributed by the Deputy Commissioner to the smaller area planted with sugarcane in consequence of the low prices prevalent for jaggery in 1902.

*Sandoway.*

The apparent decrease of 3,355 acres in Tharrawaddy conceals an increase of 8,484 acres, the figures for 1901-02 including two *kaing* assessments. Similarly, in Tavoy, the actual decrease was no more than 55 acres. In Henzada floods and heavy rain reduced the assessed area by 1,072 acres. The decline in Rangoon Town both in area assessed and in revenue deserves mention only because it is principally the result of resumptions of land for the Wash-house and Victoria Memorial Park Schemes.

*Tharrawaddy.*

*Tavoy.*

*Henzada.*

*Rangoon Town.*

Myaungmya with 25,949 acres more heads the list of districts in Lower Burma which show advances in the area under assessment, Thôngwa and Hanthawaddy coming next with increases of 21,472 and 20,747 acres respectively. Three-fifths of the increase in Myaungmya and a considerable portion of that in Thôngwa was due to survey; elsewhere in Lower Burma, the increase was due to extensions of cultivation and to the expiry of the period of exemption in the case of land held under grant. In Hanthawaddy, where a very large number of grants have issued in the past, the proportion of new extensions to *potta* land coming under assessment for the first time was as 11 to 9. In Toungoo the proportion was as 8 to 3. If Lower Burma be taken as a whole, it is probable that barely one-third of the newly assessed area each year is held on grant, despite the entertainment of large and costly establishments for dealing with applications for land.

*Myaungmya.*

*Thôngwa.*
*Hanthawaddy.*

The greatest increase in revenue demand was in Tharrawaddy district, where the introduction of enhanced rates consequent on revision settlement in the Letpadan and Minhla townships resulted in an increased demand of Rs. 1,36,518. The actual increase over the revenue demand of the previous year was, however, Rs. 6,088 less in consequence partly of the inclusion of two *kaing* assessments in that demand and partly because the *kaing* assessment of the current year was less than usual owing to floods and erosions. The next most important increase was in Hanthawaddy where new cultivation and enhanced rates contributed respectively Rs. 73,809 and Rs. 35,281 more. Henzada and Prome come next with enhancements of Rs. 97,306 and Rs. 72,909—the result of the revision of rates in parts of these two districts. Other improvements, *e.g.*, Pegu, with Rs. 50,546, Thôngwa, with Rs. 33,692, and Myaungmya, with

*Tharrawaddy.*

*Hanthawaddy.*

*Henzada, Prome.*

Rs. 31,994, follow naturally on the extension of the area under assessment. The stationary character of the revenue in Bassein, despite the increase in assessed area, is due to the more liberal grant of the privileged "Fallow Rate" of two annas per acre.

*Upper Burma.*

In Upper Burma the most important increase both in area assessed and in revenue demand was in the Lower Chindwin district where the system of direct assessment of all land combined with a reduction of the *thathameda* rate per household was for the first time introduced into the Mônywa township. The financial effect of the change of system will be dealt with in paragraph 13 under "*thathameda*." The large increase (48,154 acres) in assessed area in Thayetmyo is explained by the inclusion for the first time in Statement I of the unsurveyed area in Minhla subdivision, which was assessed in 1901-02 at produce rates. During the year under report an attempt was made to apply the acre rates in force in the surveyed portions of the subdivision to the remainder of the assessable area, with the result that in spite of a very unfavourable season there was an increase of Rs. 19,154 in the revenue demand. The Financial Commissioner is satisfied that the current acre rates are too heavy and has submitted to the Local Government proposals for their reduction.

*Thayetmyo.*

*Pakôkku.*

The marked decrease of 25,606 acres in the area assessed and of Rs. 1,40,655 in the revenue demand in Pakôkku is due mainly to the fact that the figures for the previous year included two *kaing* assessments, (the area assessed at both is included twice over) but partly to the reduction of the area under the highly assessed onion and tobacco crops in favour of the lightly assessed pea crop. This fact does not imply that *per se* the rates of assessment on onions and tobacco are too high, but that the pea crop, for which during the past two or three years, there has been a very brisk demand at high prices for export to Europe as fodder, is at present assessed too low. If the demand and high prices continue, some enhancement of rate will be advisable, but it remains to be seen how the recently reported fact that the peas are slightly poisonous under certain conditions will affect the market.

*Minbu.*

In Minbu the general failure of the unirrigated crops owing to the unfavourable nature of the latter rains, and the widespread destruction of irrigated crops consequent on defective irrigation account for the greater part of the enormous decrease of Rs. 1,36,444 in the revenue demand. Even if allowance be made for the double *kaing* assessment included in the figures for 1901-02, the demand is still less by well over a lakh of rupees. The area shown in column 2 of Statement I as assessed does not include the land on which crops were planted and failed.

*Magwe.*

The apparent decrease of 3,994 acres assessed and of Rs. 14,524 in the revenue demand in Magwe district conceals an increased acreage of 2,595 and demand of Rs. 2,437, if allowance be made for the inclusion of two assessments of island crops in the figures for 1901-02. The improvement during the year of report, due entirely to the more careful and exact assessment by the new Land Records staff, would have been very much larger but for extensive failures among the *Kaukgyi* crops. The increase in the *Kyun* revenue due to survey alone was almost 50 per cent.

*Mandalay.*

In Mandalay extensions of cultivation owing to a more favourable season, the transfer of some 4,637 acres of island land from Sagaing, and to a small extent the irrigation from the new Mandalay canal, which is not yet in full working order owing to the absence of water-courses, combined to raise the assessable area by 8,108 acres, and

"but for the abnormal inundation of the Shwetachaung tract, while the early wet-weather paddy (*Kaukti*) was in ear and the absence of ripening showers for the *Kaukgyi* crop in the Mogaung tract, the season from an agricultural point of view would have been quite the best Mandalay has experienced since the introduction of the settlement. As it was the above calamities resulted in 18,429 acres of cultivated area being marked as total crop failures."

The apparent decrease of Rs 9,407 in the revenue demand represents the difference between the first *Kaing* assessment included in the demand for the 15 months dealt with in the last report, and the actual increase of over Rs. 80,000 in the demand for the 12 months under review as compared with the preceding 12 months.

*Myitkyina.* The decrease of Rs. 2,470 in the revenue demand in Myitkyina is mainly due to the fact that the harvest was light owing to the absence of ripening showers at the critical time, and the revenue, which represents the money value of the Government share of the produce, fell in sympathy with the diminished outturn. The reduction would have been less, but for the exemption from revenue of the area referred to in the following extract from the Deputy Commissioner's report :—

"The cultivators working *Kaukgyi* paddy in an area of 1,000 acres watered by the Nanlôn weir have been exempted from the payment of land revenue up to the end of 1903-04 (*vide* Financial Commissioner's letter No 459—31.-2, dated the 23rd January 1903). The weir which was constructed by the Public Works Department, was found to be too low to command the area it was intended to irrigate, and the people themselves raised its height. They also dug the canals and distributaries and it was in consideration of this that the exemption from land as well as water-rate was granted. The outturn of paddy on this area during the year was estimated at 11,700 baskets, and had revenue been collected, the share of the outturn due to Government calculated at a commutation rate of Rs. 60 a hundred baskets, would have been Rs. 702. The exemption from revenue of the above area accounts for a portion of the decrease in the total land revenue demand of the Myitkyina Township, for many persons who formerly practised *lebôk* cultivation have now abandoned their lands and taken up areas under the weir. The revenue demand for the year compares favourably with that of 1900-01, which was Rs. 8,356, the demand for the year under report being Rs. 11,558."

The exemption referred to was one of the conditions of a short term lease which the Financial Commissioner granted to the villagers jointly.

*Katha.* The increase of area assessed and of revenue demand by 22,187 acres and Rs. 15,513 respectively in Katha is due to the better agricultural conditions prevailing at the beginning of the year under report and to the liberal issue of agricultural advances whereby cultivators, who had been forced to abandon cultivation in 1902 owing to the ravages of disease among the cattle, were enabled to bring their lands again under the plough. One gratifying feature of the increase is that it took place at the expense of *taungya* cutting, the area under which shows a large decrease, partly owing to the growth of forest reserves.

*Shwebo.* In Shwebo the season was again unfavourable and the area under cultivation was only about one-third of the area cropped in normal years. The acreage in column 2 of * Statement I represents only the land assessed at acre rates in the Ye-u subdivision.

* Page 47.

The outturn of crops elsewhere in the district was slightly more favourable and the value of the Government share of the produce increased. The assessable area in Sagaing was

*Sagaing.* measured up by the Land Records staff, and to this fact is due the apparently large increase in acreage assessed ; the reduction of Rs. 78,395 in the demand is due chiefly to the inclusion of two island crop assessments in the figures for the previous year, but partly to the transfer to Mandalay, referred to above, of island land on which Rs. 7,425 were levied in 1901-02.

*Kyauksè.* In Kyauksè, the failure of the latter rains caused a decrease of 20,576 acres in the unirrigated area under assessment and a consequent reduction of Rs. 35,281 in the revenue demand ; on the other hand, despite a very inadequate supply of water in the canals —the water in the Zawgyi river was lower than it has been since 1894—the irrigated area under assessment increased by 27,350 acres, while the demand was Rs. 77,334 better than in the previous year. The Deputy Commissioner attributes this successful result to three causes, namely,—

"(1) the closure of certain canals and distributaries in 1901-02 for remodelling, etc.;

"(2) the extension of cultivation in the areas irrigated by canals and distributaries remodelled in previous years;

"(3) a well considered and carefully regulated distribution of the water available when supplies were very low.

"It is to the last of these three causes that the increase of the assessed area in the Zawgyi tract is mainly due."

The remaining three districts of the Meiktila division show a very considerable decline both in acreage and in revenue assessed, for which the very unfavourable nature of the latter rains is almost entirely responsible.

*Meiktila, Myingyan.*

In Meiktila and Myingyan, crops which yielded less than a fourth of the normal outturn were not assessed to revenue. Part of the very large decrease in Myingyan is explained by the fact that the figures for 1901-02 included a double *kaing-kyun* assessment.

LAND REVENUE:—

Remissions.

*Statement I, columns 5nd 6, page 47.*

7. The amount of land revenue remitted during the year of report was no less than Rs. 2,82,078, all except a small fraction on account of the current assessment. Remissions of arrear demand were comparatively insignificant and call for no remark. In Lower Burma Thôngwa (with Rs. 45,810), Hanthawaddy (with Rs. 42,408) and Thatôn (with Rs. 27,471) show the heaviest remissions. Floods in Yandoon and Danubyu townships account for Rs. 41,000 of the total in the district first named, while the inundations of the Hlaing river so destroyed the crops on the low-lying lands in the Taikgyi, Insein and Twante townships of the Hanthawaddy district that over Rs. 34,000 of revenue had to be remitted.

*Thôngwa.*

*Hanthawaddy.*

*Thatôn.*

Remissions in Thatôn were as in past years rendered necessary by the destruction of crops in the townships bordering on the Gulf of Martaban by drought and incursions of the sea. Elsewhere the early cessation of the monsoon and the consequent failure of much paddy to come to maturity spoiled the promise of the crops which had escaped destruction by the over-abundance of the early showers. The Deputy Commissioner, Bassein, remarks:—

"It was curious in some *kwins* to note how very local showers had been. A very small area would be found on which the crop flourished comparatively well, while only a few yards away the paddy was not worth the reaping."

The experience of other districts was similar.

The amount of revenue struck off as irrecoverable formed a very small fraction of the grand total included under "remissions." Of this fraction Hanthawaddy is responsible for Rs. 8,317, or about one half. The Deputy Commissioner's explanation is as follows:—

"It appears that there were men who had obtained *pottas* of low-lying land in the hope of being able to reclaim it some day and when their crops on the higher ground were flooded they found it difficult to pay the revenue assessed on their unproductive *pottas* which they consequently abandoned to be resumed by Government again after all the labour entailed in *potta* proceedings."

The small amount remitted on account of erroneous assessment is a testimony to the generally accurate work of the supplementary survey staff. The only district in which it was excessive was Thôngwa, where, apparently, over Rs. 6,000 were remitted from this cause. Remissions in Amherst were unusually low. In Toungoo, the number of applications for remission was 2,999, but when enquiry came to be made many were withdrawn, the applicants stating that the condition of their crops had in the interval improved. In the end only 549 applications were granted and Rs. 6,916 only were remitted. Despite the large number of remission cases in nearly every district, it was not found necessary to apply for the services of special officers to cope with the additional work involved thereby. The application made by the Deputy Commissioner, Toungoo, for assistance was rejected by Mr. Hall on the ground that the regular methods

*Thôngwa.*

*Amherst*

*Toungoo.*

for dealing with such cases provided by the Rules and Directions under the Land and Revenue Act had not been tried. The result justified this decision. The Deputy Commissioner now expresses the opinion that the latest date (*viz.*, the 1st December) fixed for the submission of applications for remission of the revenue assessed on the main crop is 15 days too early. The Financial Commissioner is prepared to receive proposals for an alteration, but it must be noted that no representations on this point have been received from other districts. The Deputy Commissioner, Myaungmya, for the second year in succession appears to be under some misapprehension in regard to the treatment, for the purposes of Statement I, of remissions of revenue. He writes :—

*Myaungmya.*

"Column 6, Statement I, does not give a true picture of the remissions for the year. There are two large items that totally escape entry therein. These are—

1. The remissions of Rs. 30,979 made before Assessment Rolls were prepared, and
2. Remission of Rs. 8,838 made since the preparation of the Assessment Rolls, but not refunded at the close of the year,

"Item 1 naturally does not come into the statement at all.

"Item 2 comes in column 8 as collections until refunds are made, and will be shown in column 5 next year.

"The large remissions are due to the floods in Pantanaw, and the delay is due to the congestion of work in the Township office, Pantanaw, consequent on the heavy work thereby entailed.

"The Rs. 2,044 shown in column 6 is mainly remissions owing to revenue being irrecoverable.

"Remissions due to erroneous assessment are not shown in column 6, as the refunds had not been made at the close of the year. They will come in column 5 of next year's statement."

The Deputy Commissioner appears to have fallen into two errors and to have overlooked the facts that

(i) Revenue which is not assessed *cannot* be remitted ; and

(ii) Revenue which has been remitted during the year of report must always be shown in the appropriate column of Statement I, whether or not it has been refunded.

The Deputy Commissioner is being asked to report the authority on which he acted in excluding from the assessment rolls land on which remission was due. He seems to have forgotten that the system of assessment in Lower Burma is not on matured crops only.

In Upper Burma, the largest amount remitted in any one district was in Kyaukse (with Rs. 41,233), Mandalay (with Rs. 24,452) and Minbu (with Rs. 18,297) coming next. The following remarks of the Deputy Commissioner, Kyaukse, on the subject describe very precisely what happened in that district :—

*Kyauksè.*

"The remissions which were again exceedingly heavy were granted on account of crop failures caused by scarcity of water. These crop failures were nearly all in the Kyauksè subdivision and mostly in the Singaing township.

"In spite of a very careful rotation of supplies there was not sufficient water in the Zawgyi for the whole cultivated area. The daily gauge readings on the Nwadet weir from July to December show that except in September the water supply available fell far short of the demand. In October there was sufficient water for about 50,000 acres and in November for about 36,000 acres only. In December the supply was still further diminished. The cultivated area under *Kaukgyi* dependent on the Zawgyi for irrigation was 66,378 acres of which 58,495 acres were under paddy.

"In these circumstances it is not surprising that crop failures were numerous. But total failures except in a few *kwins* at the tail ends of the canals were comparatively rare.

"The fact, however, that the failures were usually only partial added greatly to the work to be done when dealing with the applications for remission. Not only are partial failures more difficult to check than total ones, owing to the difficulty and labour of calculating the outturn, but the time within which the checking must be done is very limited, for the cultivators cannot leave their crops standing for very long. When the inspection is delayed, rather than risk losing their crops, they prefer to reap them and forfeit their claim

to remission. Many such cases occurred, especially in the Kyauksè township, where a change of Township Officers somewhat interfered with the work of crop inspection. This year the applications for remissions were exceedingly numerous. Many cultivators put in petitions although their crops were quite up to the average on the chance that their fields would not be inspected and that the indifferent crops of some less fortunate cultivator in their neighbourhood would be accepted by the inspecting officer as a fair sample of the crops in the whole *kwin*.

"In the Singaing township it was found that the township Officer was dealing very leniently with applicants for remission and over-estimating the damage the crops had suffered. This was discovered in good time and every endeavour was made to readjust the remission in accordance with the actual state of the crops. The Subdivisional Officer personally inspected a large number of *kwins* and I also inspected as many as the time at my disposal permitted. Mr. Gibson, the Settlement Officer, very kindly assisted me and his thorough knowledge of the district rendered his assistance of great value.

"The impracticability of the present system of dealing with applications for remissions, when these applications are very numerous, appears to me to be beyond dispute. I submitted a report some months ago in which I dealt fully with the whole question and suggested a modification of the present procedure which I hoped would remove some of the worst defects in the present system. My suggestions were apparently not approved and I only refer to them now in the hope that some new and improved system will be introduced before the next season for *Kaukgyi* remissions

"Before leaving the subject I would note that in this district a "matured crop" is a crop which has not been entirely destroyed. Consequently as complete failures are comparatively uncommon very few crops escape assessment and the number of applications for remission in a bad year must always be very numerous."

It may be remarked that the unsatisfactory work of the Township Officer, Singaing, was found and brought to notice by the Settlement Commissioner when inspecting the field work of the Settlement Officer. The Township Officer has since retired from the service of Government.

Major Aplin's proposals for dealing with applications for remission of land revenue were based on an adaptation of the system of village assessors or *thamadis*, which forms the chief feature of the assessment of *thathameda*. Mr. Hall, agreeing with the Commissioner, Meiktila Division, considered them too elaborate to be likely to succeed in practice. The question of reducing the work involved in dealing with applications for remission is, however, still under consideration.

*Mandalay.*

The remissions in Mandalay were granted on account of the destruction caused by floods in the Shwetachaung canal and by drought in the unirrigated area. The Deputy Commissioner ascribes the increase over the figures for 1901-02 to the greater liberality shown by the Township Officers in recommending remission.

*Minbu.*

In Minbu the management of remissions was unsatisfactory, in part owing to some misunderstanding on the part of the cultivators. The Deputy Commissioner remarks :—

"The cultivators this last year laboured under the impression that all they had to do was to report the condition of their crop to the Revenue Surveyor and that he would give them the necessary relief. This idea got abroad in consequence of the orders about Revenue Surveyors being able to mark crop failures. Applications for remissions were comparatively few. I went through them all in the Sagu, Legaing and Salin townships and after inspection of a large proportion of *kwins* found that sufficient relief had not been given, so I submitted proposals to the Commissioner, Minbu Division, to relieve matters. These proposals went to the Financial Commissioner who objected to them. The proposal was that an entry should be made in the assessment rolls showing as fully assessed an area bearing to the area actually under crop the proportion borne by the estimated outturn of the crop to the estimated full crop."

Mr. Hall's objections to the proposal are briefly summed up in the following note by the Commissioner of the Minbu Division, who, it may be remarked, supported Mr Parry's suggestion :—

"This proposal was rejected because it misrepresented the true condition of things in the rolls, *i.e.*, it showed that a certain portion had failed and the rest matured instead of showing that the whole holding had borne a deficient crop. The result as regards revenue was the same."

The method adopted by the Financial Commissioner in this particular instance was to require the assessment rolls to be made out for the full amounts and to remit in the case of each holding a fraction of the revenue determined for each *kwin* by the Deputy Commissioner and his subordinates who had visited the land

while the crops were still on the ground. No other plan was possible under the circumstances and at the time when application for sanction to the Deputy Commissioner's plan was made to the Financial Commissioner. "The result as regards revenue was the same" no doubt, but the moral effect of the latter system on the subordinate staff was very different. No departure from strict accuracy in the rolls can be tolerated. The assessment roll must be an accurate record of the area on which revenue should under the rules be assessed, and of the amount of revenue due on that area. If any exception to this rule be permitted, a door will be opened to fraud on the part of the Subordinate Land Records Staff.

*Meiktila.* *Myingyan.*

The very small amount of revenue remitted in the dry zone districts of Meiktila and Myingyan is apparently a testimony to the efficacy of the system experimentally tried in these two districts during the year, of requiring the revenue surveyors to show as "crop failures" and therefore as non-assessable all crops, the outturn of which was less than a quarter of the normal yield. A separate report on the experiment has been submitted to Government. Elsewhere in Upper Burma the sums remitted were insignificant and call for no remark.

**LAND REVENUE:—**

**Collections and outstandings.**

*Statement I, columns 7-9, page 47.*

8. With the exception of Rs. 39,905 the nett revenue demand was collected within the year. The total amount actually collected was $3\frac{3}{5}$ lakhs less than the collections in the previous year when the arrear demand was much heavier. Mandalay is responsible for Rs. 18,941 or nearly half of the total; the delay in collection there was entirely due to the late receipt of the assessment rolls from the Land Records Department.

*Mandalay.*

*Akyab.*

In the Arakan division the revenue outstanding on the 30th June was insignificant. In the Report for 1901-02 the Deputy Commissioner, Akyab, expressed the hope that he might reduce the balance uncollected at the close of the next financial year below Rs. 8,142, the sum outstanding on the 31st March 1902. This hope was not, however, realized.

*Kyaukpyu.*

In Kyaukpyu district, collection was very backward for a time. The Commissioner (Mr. Todd-Naylor, C.I.E.,) writes :—

"The following remarks about outstandings apply to the division. The people, possibly owing to the admixture of Chittagonian blood, are averse to paying revenue. One of the office peons did not pay a demand of Re. 1-7-0 till process issued. When the Township and Subdivisional Officers are tired of going round and doing thugyi's work, they begin to issue processes, applications for which are invariably put in late by the sluggish thugyi of this part. The rules are then neglected by the Township Officers who, grateful for payment of revenue, omit to recover costs, and have to begin again. There has been no method in the recovery of revenue in this division, especially in the Kyaukpyu district. The collection by Township Officers personally may affect the collection of the current year, but it has no permanent effect, and the better plan is to issue process in the ordinary way and never remit costs, or let a man once arrested go till he has paid not only revenue but costs."

Mr. Todd-Naylor's remarks must be taken to heart and acted upon by the district officers in Akyab and Kyaukpyu. It is not clear whether the Township Officers are still disregarding the provisions of Financial Commissioner's Circular No. 16 of 1901 which, issued specially with reference to Akyab and Kyaukpyu after an inspection of the district offices by Mr. Norton, pointed out that the sanction of the Deputy Commissioner was in each case necessary for the remission of process fees. In any case it seems probable that officers are still indulging in the mistaken kindness of remitting or of failing to realize process fees. It is obvious that few will pay revenue in March if they can defer payment till July, without being mulcted in more than the original demand. Delay in such cases means gain to the payer and until this impression has been eradicated, prompt collection of revenue will always be difficult in Akyab and Kyaukpyu.

*Hanthawaddy.*

From Hanthawaddy the Deputy Commissioner writes :—

"Barring the flooded areas no difficulty was experienced in the collection of revenue during the year owing to the good price of paddy which was Rs. 100 to commence with, went on increasing and never fell below Rs. 100. The outturn of paddy is said to be below normal but was more than made up for by the excellent prices."

*Thôngwa.*

The revenue at the enhanced rates in Henzada, Prome and in Tharrawaddy was collected promptly and without difficulty. Credit is due to the officers concerned. In Thôngwa district—

"Collections were more rapidly made than in the previous year. The outstanding on the 30th June is due to supplementary assessments made in the months of May and June. Of the assessments made on the 15th February all but a very few thousand rupees was collected before the 31st March The Township Officers used their utmost endeavours to recover all dues before the end of the financial year and on the 31st March there was little or no outstanding. Of assessments of land revenue and cess, over 23 lakhs up to 31st March, all but Rs. 7,060 were collected before the end of the official year and of this, Rs. 4,684 were subsequently remitted, leaving only Rs. 2,376 as a recoverable outstanding on that date ; this is a record for the district and shows how well Township Officers worked."

*Bassein.*

In Bassein the outstanding was due to the mismanagement of remission proceedings by two Township Officers of experience, and consequent delay in passing orders for remission. The Deputy Commissioner points out that the task of recording the extent of damage suffered by crops, field to field, now imposed on inspecting officers takes up a great deal of time, and the Commissioner suggests that "a comprehensive view of a holding would probably give very nearly as good results for all practical purposes." The Financial Commissioner would prefer to receive formal proposals on the subject. A "comprehensive view" not infrequently differs little in practice from a very casual view.

*Toungoo.*

From Toungoo the Deputy Commissioner complains of the apathy of thugyis in coming to headquarters for refund of revenue paid before remission. As the Commissioner, Tenasserim Division, points out,—"refunds should be made directly to the persons concerned."

*Tavoy.*

The arrears in Tavoy are due to two Karen circles where difficulty is said always to be experienced in the collection of revenue. Otherwise the good harvest enabled the cultivators to pay up promptly.

*Mergui.*

The Deputy Commissioner, Mergui, makes the following cryptic remark :—

"The outstanding was due to an effort being made to recover the money by other means than the auctioning of unsaleable land. Recoveries were made in a few cases but in future it is proposed not to make any attempt to recover such revenue, and there will then (*ceteris paribus*) be no outstandings."

Presumably the Deputy Commissioner means to strike off all revenue which is not paid up without the issue of process. If so, it would be well not to publish his intention, otherwise the amount of revenue collected will be small. The Deputy Commissioner will be asked to explain his proposals more fully.

*Pakôkku.*
*Magwe.*

Outstandings were considerable in the three Upper Burma districts of the Minbu division, where the island crop assessment falls for collection towards the close of the year. The delay in Pakôkku was due to the negligence of one thugyi, and in Magwe to the late receipt of the assessment rolls in the first year of their preparation by the Land Records Staff.

*Minbu.*

In Minbu the Deputy Commissioner wrongly deferred the collection of Rs. 1,360 due from a *kwin* for which remission of that sum had been proposed but not sanctioned by the Financial Commissioner. As regards the balance of the arrear, he writes :—

"Another cause for this outstanding is due to a clerical error made by the clerk officiating in place of the permanent incumbent who went on one month's privilege leave : in entering the amounts of demand given in each assessment roll in the thugyi's ledger, he by oversight left out part of the assessment of a certain *kwin*, which amounted to Rs. 1,272-10-0 and only entered the assessment on *Wuttagan* lands which should not find a place in the register. The thugyi collected the total amount due from him but only credited the amount

shown in the demand. The balance he gave to the Township Officer who placed it in deposit and referred the matter. The error was then discovered and the amount has since been paid in."

But for the honesty of the thugyi there would probably have been a considerable loss of Government money and it would appear that the *Akunwun* neglected to supervise the entries in this important register.

*Lower Chindwin.*

The outstanding of Rs. 1,659 in the Lower Chindwin is due to the delay in the preparation of the rolls consequent on the inexperience of the new Land Records Staff. The absence of outstandings in Meiktila and Myingyan is a matter for congratulation in view of the unfavourable season.

LAND REVENUE :—

Fallow-rate.

9. The fallow area under assessment rose to over half a million acres as compared with 383,431 acres in 1901-1902. Over 150,000 acres were assessed at the privileged two anna rate : 36,000 acres paid revenue at rates intermediate between the privileged and the full rates and on over 325,000 acres no reduction was granted. The acreage fallowed was largest in Bassein (nearly 82,000), but Myaungmya was close behind with 80,350 acres, Akyab taking third place with 69,451 acres. As in previous years the last-named district claims by far the greater portion of the area assessed at intermediate rates. No less than 28,214 acres paid half *kwin* rates, on the plea that they were used as private grazing grounds. Regarding this, the Commissioner writes :—

*Akyab.*

"That all or most of this was left fallow for the purpose of grazing I doubt. I have had this excuse made, when there was an enormous area of unculturable land hard by. Much of the land said to be left fallow for grazing is no doubt so left owing to rainfall—low land in wet years and high land in dry—and lack of tenants at the rent demanded is answerable for much fallow."—

*Hanthawaddy.*
*Myaungmya.*
*Mergui.*

The intermediate rates in Hanthawaddy were granted for the reasons quoted in the Provincial Report for 1901-02. In Myaungmya they were granted in cases where conditions required for the grant of the privileged two anna rate were only partly fulfilled. In Mergui they were assessed on grazing grounds.

No change appears to have been made in the system of assessment of fallow lands, but it is not clear that the rules on the subject are yet thoroughly understood in some districts.

The Deputy Commissioner, Pegu, writes :—

"The large majority of the 24,000 acres which were left fallow, and assessed at full rates, belonged to non-agriculturists, but at the same time were absolutely uncultivable on account of floods or generally, in Hlègu and Kawa, on account of the drought. In many such instances I granted fallow rates, but in the majority the Subdivisional and Township Officers at once rejected the applications and no appeals were lodged.

* * * * * *

At present I take it that reduced rates should be allowed even to absentee landlords, if it be proved that the lands are physically incapable of producing a crop under any circumstances."

The Commissioner, Pegu Division, concurs in these remarks but adds that "Direction 25 is clear enough if read with Rule 77 (*a*)."

In Prome,—writes the Deputy Commissioner—

"There is no doubt that the increase in fallow area does not nearly represent the actual increase in fallow. In checking *kwins* it was constantly found that the marking of fallow land was omitted. The surveyors will not take the trouble to mark the fallow fields, and in circles where the holdings are small, and the village some distance away, the people do not care to petition, on account of the trouble and expense of the journey."

The remedy lies in the Deputy Commissioner's own hands. No case of omission on the part of a surveyor to mark fallows, which is discovered on *kwin* inspection, should be passed over. Apart from the fact that the cultivators are required to pay a higher assessment than would otherwise be the case, the omission betokens slovenly work for which there is no excuse. It is probable, however, that the case of the cultivator who neglects to petition does not call for much

sympathy. This applies to Prome as well as to Mergui, whose Deputy Commissioner writes :—

"In the Mergui township, though there were 4,734 acres of fallow, not a single acre was assessed at the two-anna rate, and this in spite of the fact that notices were sent to all headmen in September inviting cultivators to apply. The explanation given is that lands which are not under cultivation are always used for grazing purposes owing to the dearth of grazing grounds, and as in such cases the reduction is only partial the cultivators do not find it worth while to apply. In one or two cases which I enquired into myself when inspecting *kwins* no adequate reason could be given by the cultivators for not applying. Apparently they preferred paying up to the trouble of petitioning with an uncertain result. The very large increase of area left fallow is attributed partly to the floods caused by the heavy early rains and partly to the unfavourable character of the middle and of the latter rains."

**WATER-RATE:—**

*Statement II, page 48.*

**10.** Water-rate is assessed in a lump sum with land revenue except in the case of non-State land in Shwebo, Sagaing and Yamèthin districts, and of land permanently or temporarily exempted from the payment of land revenue in Kyauksè and Meiktila. The variations from the figures of 1901-02 in the area under assessment and in the revenue demand call for little comment.

*Shwebo.*

In Shwebo the failure of the latter rains and consequent scarcity of water in the irrigation tanks at the time when water was most needed ruined the favourable prospects of the beginning of the season and over a large part of the area irrigated crops failed to mature. As the Deputy Commissioner remarks :—

"The irrigation works remain in the same state as they have been in the past; that is, in a condition of doubtful utility; inasmuch as they are incapable in a year of agricultural disaster or distress to afford relief, being entirely dependent on the season's rainfall."

The large new Imperial canal now under construction in the district, will, it is hoped, give the cultivators of Shwebo a better impression in the future of the value of Government-managed irrigation works.

*Kyauksè.*

In Kyauksè, despite the scarcity of water in the canals, its distribution was so well managed that a larger area was successfully irrigated with a smaller supply of water than in the previous year. No doubt much credit for this is due to the Irrigation Officers of the district, but the Deputy Commissioner deserves to be congratulated on the tact with which he managed to avoid the unpleasant friction which has too often in the past marred the relations of the District and Irrigation Officers. Major Aplin writes :—

"The system under which we have been working is this. *Tatils* are prepared by Mr. O'Neill (Assistant Engineer) as the necessity for them approaches and after they have been approved by the Executive Engineer and myself they are put into force with as little delay as possible. So long as the conditions remain the same no alterations are made but the working of the *tatils* is carefully watched and any complaints or suggestions are enquired into so that if any alteration is found necessary it can be made the next time these *tatils* are put into force.

"It is to Mr. O'Neill's unequalled knowledge of the district, coupled with an energy that never seems to tire, that the success of the system is due and I am glad to take advantage of this opportunity to place on record my thorough appreciation of this officer's services.

"In consultation with Mr. Martindell I am endeavouring to improve our present system with the double object of preventing delays that still sometimes occur owing to his or my absence from headquarters and of providing our successors with a system that will continue to give satisfactory results although the officers working it may all be new to the district.

"Briefly outlined the idea is to prepare *tatils* for all the canals and main distributaries and to arrange that these *tatils* shall come into force, immediately the water falls to certain fixed levels, without the previous sanction of the Executive Engineer or Deputy Commissioner. To carry out the scheme effectually it will be necessary to divide the canals and distributaries into reaches and to provide each reach with a gauge so that the Canal Inspector, (who will be made responsible for this duty) will know when any particular set of *tatils* should be put into force or discontinued as the water falls below or rises above the level fixed. The cultivators concerned will also know, for the *tatils* will be notified in advance, how the rotation of supplies has been arranged and for how many days and for which days

their pipes may be opened or closed. Every season of low supplies will add to the experience gained and officers new to the district will have little difficulty in utilizing to the full the knowledge gained by their predecessors."

The Deputy Commissioner considers that the work of remodelling the distributaries should be taken in hand and carried through on a systematic plan. He writes:—

"For years the Irrigation Department have devoted their time and attention to the remodelling of weirs and canals. Until lately little or nothing has been done to improve the distributaries, most of which have lost the command of the greater portion of the areas they are supposed to irrigate. The result is that there are large blocks of waste land of varying sizes scattered all over the district which could and should be irrigated."

He recommends that an experienced engineer be detailed to the preparation of remodelling schemes, which could be put in hand as funds were made available, and repeats the old and still unheeded complaint that the present staff is overworked as it is. The normal supply of water in the Zawgyi and Panlaung rivers from which the canals of the district take off is said to be sufficient, if properly distributed, to irrigate a much larger area than is at present watered. Of an estimated total irrigable area of 211,462 acres, less than two-thirds are supplied annually. In

*Meiktila.*

Meiktila, the management of the irrigation tanks was made over to the Irrigation Department, tank inspectors taking the place of the old *kandaings* who had previously distributed the water under the control of the district officers.

Great attention was paid during the year of report to the question of the method to be adopted in securing the maintenance in working order of the numerous irrigation works in the dry zone which are too petty to be worth the cost of supervision by the Public Works Department and are therefore left to the cultivators themselves. In Burmese times the *kandaings* appointed to each tank were vested with power to enforce the responsibility of the neighbouring villagers to keep the work in repair. Since the annexation the old means of enforcing this responsibility have fallen into disuse, the tanks have fallen into disrepair and the sense of responsibility itself has weakened. The Commissioner, Meiktila Division, has frequently urged the necessity of making some legal provision for the maintenance of these petty works and his proposals are now under consideration in connection with the draft Canal Bill. Meanwhile resort is had to other methods of inducing the cultivators to maintain the works from which their lands are irrigated. The following extract from the report of the Deputy Commissioner, Meiktila, describes one of them:—

"An attempt is being made to induce the villagers to themselves maintain the Shwedaung *sè* which has been abandoned by the Irrigation Department. A *Kandaing* has been appointed; lists of those holding lands below the works have been made.

"The cultivators have been told that those who turn out to repair the *sè* whenever called on by the *Kandaing* will be assessed as if their lands received water from a private irrigation work, and those that fail to turn out and assist when called on to do so will be assessed at the full rates.

"After their experience of the last few years the cultivators are very anxious that the Shwedaung *sè* should be kept in working order, and they have readily turned out and built the bund which is now completed, and they say that they will repair it whenever it is breached.

"From what I have heard I think the experiment will succeed."

In Myingyan the much-talked-of Kanna tank has still failed to fulfil the ex-

*Myingyan.*

pectations which were formed of it: no doubt the year was again unfavourable and the methods and means of distributing the water crude, but it is time that the tank showed some adequate return for the money expended on its construction.

# CHAPTER III.

## Capitation-tax, Thathameda and Land-rate.

**11.** Persons assessed to capitation-tax (excluding employés of the Railway Company and of the Irrawaddy Flotilla Company) were 28,207 more than in 1901-02, and they paid Rs. 48,08,744 or Rs. 1,29,783 more. In five districts the number of assessees and in three, the demand, decreased.

CAPITATION TAX:— Persons assessed, demand, &c. *Statement IIIA, page 48.*

In Thôngwa 1,771 fewer persons paid the tax and the amount collected was less by Rs. 4,990 than in the previous year. The Deputy Commissioner (Major Maxwell) explains this as follows:—

*Thôngwa.*

"The decrease in the total collections is due principally I think to headmen omitting men over 60 years of age and in a minor degree to a lack of the yearly immigrants, the reapers, who were kept away by the false news of a bad crop. It has of course been known for years that many men over 60 paid tax year after year rather than take the trouble to come to court and get exemption tickets. This non-assessable class has now been exempted by headmen. As far as my experience goes I have found headmen exempt those not liable with great accuracy."

The assessment rolls appear to have been much more carefully prepared than in the previous year, for the amount collected on blank tickets after the preparation of the rolls was Rs. 12,000 less than in 1901-02. Special care was taken that none should escape assessment.

In the neighbouring district of Myaungmya, assessees and revenue fell off by 680 and Rs. 2,577 respectively and there, too, the greater part of the decrease was due to smaller collections on blank tickets.

*Myaungmya.*

*Akyab.*

The decrease of 1,148 in the number of assessees in Akyab is said to be—

"partly due to the fact that, it being no longer necessary to obtain exemption tickets a larger number of persons who had previously not been exempted though entitled were now not assessed. The other cause was a falling off in the immigration of Chittagonian coolies owing to short crops and an outbreak of cholera."

Despite this, the revenue increased slightly, from which it may be inferred that the proportion of married assessees was larger than in 1901-02. The same thing happened in Pegu where Rs. 1,277 more were collected from a body of assessees whose total was less by 931. The slight decrease in the Sandoway demand calls for no comment. A large increase both in the number of assessees and in the revenue demand took place in Thatôn. The Deputy Commissioner writes:—

*Pegu.*

*Sandoway.*

*Thatôn.*

"As a consequence of the discovery of the highly organized and long standing fraud last year, which necessitated the revision of the form of tickets, the number of assessees and the demand increased by 6,907 and Rs. 21,331 respectively as compared with the figures of the previous year, or by 7,316 and Rs. 32,704 respectively over the figures of the year 1900-01. The increase is principally due to the tax having been honestly collected and credited: partly to greater zeal being displayed by headmen and thugyis, and partly to the natural increase of population."

The increase in Thayetmyo of 18,561 and of Rs. 78,023 in the demand is almost entirely due to the substitution of capitation-tax for *thathameda* in the Minhla subdivision. Improvements elsewhere call for no special comment.

*Thayetmyo.*

If allowance be made for the special circumstances which enhanced both the number of assessees and the revenue demand in the Thayetmyo and Thatôn

districts, it is evident that there has been a distinct decline in the rate of growth of the tax. One reason, no doubt, is that the abnormally great advance in 1901-02 over the figures for the previous year (due probably to census operations) re-acted on the figures of the year under report. Another is the abolition of capitation-tax exemption tickets and the delegation to thugyis of the duty of showing in the assessment rolls as exempted all persons entitled by law to exemption. There is no doubt that a large number of persons entitled by law to exemption were yearly assessed because they had failed to provide themselves with exemption tickets. This was particularly the case with men over 60 years of age, despite the fact that even under the old system their exemption did not depend on the possession of exemption tickets. Statement IV-A (page 49) shows that the total number of exemptees rose by 6,151, from 116,112 in 1901-02 to 122,263 in the year of report, whereas in the former year the increase over 1900-01 was only 2,907. It does not, however, appear that there was much improper exemption. The Deputy Commissioner, Bassein, writing on this subject, says of the thugyis:—

"So far they have not shown undue leniency in assessment. Some of them have from time to time been caught not entering persons in the rolls who should have paid, but in most of the cases brought to light the men were not exempted on any pretence of title to exemption. They were left out of the rolls entirely because they were friends or because the headman was really bent on swindling."

In Myaungmya

"The rolls of the *ywathugyis* were, as a rule, well prepared; they are *rather generous* in their powers of exemption, but I do not think too much so. They still show a disinclination to insert temporary residents, but these are usually assessed on blank tickets. They also dislike including young men just arriving at the age of assessment."

*Salween.*

In Salween it appears that thugyis were not allowed to follow the orders laid down for their guidance by the Financial Commissioner and that all exemptions were granted by the Deputy Commissioner, on the recommendation of the Township Officer. Mr. Hall has requested the Commissioner to explain and to justify this disregard of orders.

From Sandoway, the Deputy Commissioner writes:—

"In many of the rolls as first submitted it was found that circle thugyis had misunderstood and exceeded their powers under new Direction 35, having shown as exempt persons who in their opinion ought to be exempted under Direction 32 I (*f*) instead of those who are entitled to exemption by reason of their having proved to the satisfaction of the Township Officer that they have no means *and* are incapacitated from earning."

It is open to question whether the duty of entering as exempt in the rolls persons who are too poor to pay the tax and who are unable to earn anything should not be imposed on thugyis, subject to the check of the Township Officers in villages where the number of persons so exempted exceeded a certain percentage. It is precisely this class of individual which finds difficulty (pecuniary or physical) in applying for the required certificate of exemption from the Township Officer. The Financial Commissioner proposes to consult district officers on this point. It appears, however, from most reports that thugyis already exercise their discretion in this matter.

**Check of Assessment rolls.**

Complaints are still made by several Deputy Commissioners that the work done by Subdivisional and Township Officers in checking capitation-tax assessment rolls is inadequate. The Township Officers, Henzada, Kyaunggôn and Lemyethna checked respectively only 12, 12 and 21 assessment rolls. The Township Officer of the Southern township, Sandoway, and the Township Officers, Kyaikto and Hlaingbwe in Thatôn, also did an inadequate amount of checking.

In Bassein

"Altogether 406 villages were checked and Maung Gale, Myoôk of Bassein, is responsible for 104 out of this number. The Township Officers of Thabaung and Kyônpyaw were remiss, checking only 26 and 22 villages respectively."

The Township Officer, Gyobingauk (Maung Po San), was also very remiss and in the Nyaunglebin subdivision of Pegu the amount of check is said to have

been inadequate. The Financial Commissioner agrees that the checking is in many districts still far from sufficient, but it must be remembered that a good deal of work in this direction is and can be done without finding a place in any statistical return. The officer who throughout the year combines examination of the capitation-tax assessment rolls with his general village enquiries on tour can often do better work than the officer who hurries round a large number of villages in the assessment season, does his thugyi's work in collecting on blank tickets and sends in a return showing a large number of rolls checked and of additional persons assessed. Moreover it does not necessarily imply neglect, if an officer has no trophies to show in the shape of money collected on blank tickets. It is probably better that one person who ought to pay should escape assessment than that persons entitled to exemption should be forced to pay because the Township Officer has no time to verify their claim to exemption. It is to be feared that this is no uncommon event. Rupees 2-8-0 cash in hand is not a fair equivalent for a discontented subject with a just ground for complaint.

**Collections on blank receipts.**

Collections on blank receipts were, as usual, very large in the Thôngwa district, though as already mentioned, less than in the previous year. The Deputy Commissioner, Hanthawaddy, points out the difficulty of realizing capitation-tax from the wandering Indian coolies who reap the harvest. The question of facilitating the recovery of the tax in such cases was discussed in 1896 and provisions to this end will be included in the redraft of the (Lower) Burma Land and Revenue Act now under preparation. It is possible, however, that in many instances these men are entitled to exemption as immigrants.

On the whole the tax was easily collected except in Akyab, where the usual trouble was experienced in realizing it from Chittagonian coolies, opium consumers and gamblers. The committal of ten persons to jail for refusal to pay had a good effect on the others, most of whom paid up at once when arrested.

During the year the tax due from the employés of the Irrawaddy Flotilla Company in Lower Burma was collected by the Company for the first time.

There was a marked decrease in the revenue collected by the Railway Company from its employés. The Financial Commissioner is making enquiries as to the cause.

**Collections and outstandings.**

With the exception of Rs. 44,373 remitted and of an outstanding of Rs. 45 the whole demand was collected within the year of report. It is not clear why there should have been any outstanding at all.

**CAPITATION-TAX:— Classification of exemptees.** *Statement IV-A, page 49.*

**12.** The classification of exemptees in Statement IV-A, although doubtless more correct than in former years, because it now corresponds with that adopted in the assessment-rolls, is probably far from accurate. The introduction of the new Register of Capitation-tax Assessment-rolls will, however, ensure its correct compilation and greater accuracy in future. The abnormal increase of 816 village headmen and decrease of 549 Government servants in Hanthawaddy is explained by misclassification and omissions in the last report.

*Bassein.*

In Bassein the decrease of 921 in the number of Government servants and of 823 in the number of assessees to income-tax is attributed to errors in former years, when figures for Bassein Town, where the tax is not leviable, were included. The most important increase (7,423 persons) was under the head of persons exempted on account of poverty and old age, who form two-thirds of the total of exemptees. This undoubtedly is the result of the abolition of exemption tickets. The decrease under this head in all the districts of the Irrawaddy Division is curious and undoubtedly, in view of the remarks made inthe last paragraph, indicates errors in the preparation of the statement. Elsewhere the number exempted under this head increased largely, Akyab heading the list with 2,013 more. Except in Mergui, there is no reason to believe that exemptions were improperly allowed. Special care was taken by most Deputy Commissioners to ascertain whether thugyis showed any tendency to abuse the power entrusted to them; their reports are very favourable: Two may be quoted as samples of the rest. The Deputy Commissioner, Thatôn, writes:—

"The increase of 934 exemptees on account of poverty and old age is due to the exercise of their new powers by headmen. In the case of villages and circles where the number of exemptees shown by the headmen and thugyis was considerable, Township Officers were required to check the correctness or otherwise of the numbers, with the result that only 25 of the number were found to have been wrongly exempted."

The second is from the Deputy Commissioner, Hanthawaddy :—

"The increase under "Poverty and old age" is no doubt due to the new powers given to village headmen and thugyis of showing persons entitled to exemption as such. Township Officers were directed to verify wherever there was a large increase of such persons and practically I have not found any instances of abuse of these powers."

On the whole the Financial Commissioner considers that the result of the first year's trial of the system is sufficiently gratifying.

13. The number of households assessed to *thathameda* was 692,976 or only 1,301 more than in 1901-02 while the demand increased by Rs. 88,858. The substitution of capitation-tax for *thathameda* in the Minhla subdivision of Thayetmyo involved a reduction in the number of households assessed and in the demand by 13,601 and Rs. 68,549 respectively. The number of households assessed was greater in every district except three—Yamèthin and Sagaing, where respective decreases of 1,357 and 657 are attributable to migration to Lower Burma and elsewhere in consequence of the extensive failure of the harvest—and Katha, where the small decrease of 32 is due to the action taken to remedy last year's erroneous subdivision of households in Banmauk.

THATHAMEDA :—
Households assessed, demand, &c.
*Statement III-B, page 49.*

*Yamèthin.*
*Sagaing.*
*Katha.*

The largest district increase in the number of households assessed was in Myingyan with 4,813 more, Magwe taking second place with 2,272. The coming under assessment for the first time of couples exempted as newly-married in 1901-02 and the return of immigrants from Lower Burma are cited in explanation of the increase.

*Myingyan.*

The chief cause of the rise in the demand was the fact that the assessment rolls were made out in the first place at full rates in every district except Yamèthin where reductions amounting to Rs. 80,702 were given in 386 hamlets; hence the decrease of Rs. 68,749 in the demand. The first proposals of the Deputy Commissioner involved a very much larger reduction, but the Financial Commissioner considered that the failure of crops and inability of the villagers to pay had been exaggerated and returned the proceedings for further consideration.

**Reduction of Rate.**
*Yamèthin.*

In the Lower Chindwin district, the reduction of the rate of *thathameda* in the Mônywa township from Rs. 10 to Rs. 6 entailed a loss of Rs. 70,943 under *thathameda*, which was only partially made good by the increase under land revenue (Rs. 52,063.) Thus the introduction of the Summary Settlement in the district resulted in a loss of Rs. 18,880, on the supposition that it would have been possible to maintain the Rs. 10 rate of *thathameda* in Mônywa township—a highly improbable supposition in view of the very unfavourable agricultural conditions prevalent during the year.

*Lower Chindwin.*

The amount remitted out of the current demand was nearly 2½ lakhs, Pakôkku (with Rs. 88,816), Sagaing (with Rs. 67,376), Magwe (with Rs. 38,504) and the Lower Chindwin (with Rs. 20,057) accounting for the greater part of this total. These sums, properly speaking, represented reductions of rate made subsequent to the original assessment rather than remissions. When the assessment rolls were prepared, it was still doubtful whether any reductions of rate would be called for. The early and middle rains had been good and but for the practical failure of the latter rains and the destruction of a promising harvest, the demand could have been collected in full. The Deputy Commissioners of the four districts above-named, considering that Rule 17 of the Rules under the Upper Burma Land and Revenue Regulation, 1889, applied, passed wholesale orders of remissions by villages. Their action came to the notice of the Financial Commissioner who pointed out that Rule 17 did not justify wholesale remissions nor was it intended to be

**Remissions.**

used as a corrective of omission to reduce the rates of assessment in the first instance. He accordingly sanctioned such reduction of the rates originally fixed as appeared called for. Rates were lowered in 307 villages of Pakôkku, in 227 of Magwe, and over a wide area in Sagaing, where the estimated crop was only a fourth of the normal.

For the first time the tax due from the employés of the Irrawaddy Flotilla Company was collected by the Company.

**Collections and outstandings.**

The amount outstanding at the close of the year was Rs. 1,212, for Rs. 974 of which Yamèthin was responsible. The Deputy Commissioner explains that at the close of the year proceedings for the recovery of this considerable amount were for the most part pending in other districts. It is not improbable that many of the items comprised therein should not have been assessed in the first place; little is gained by including in the *thathameda* rolls house-holds which are on the point of migrating to Lower Burma.

**Checking of rolls.**

Revenue Officers have much more time at their disposal in Upper Burma for the checking of assessment rolls than in Lower Burma and as a rule they did an adequate amount of checking. The most prominent exceptions were the Subdivisional Officers, Salin, Minbu and Pagan, and the Township Officer, Taungtha, who devoted very little attention to the work. As a rule the rolls appear to have been well prepared by headmen in the first instance.

**Tendency towards uniform assessment.**

Mention has been made in past reports of the tendency to discontinue assessment by *thamadis* or village assessors which has sprung into being with the reduction of *thathameda* rate in districts where all land is assessed to land revenue. The orders of the Local Government requiring officers to check this tendency have been fully impressed on district officers, but the tendency still exists. The Deputy Commissioner, Minbu, writes:—

"There is still undoubtedly a tendency in some villages to assess each household at the rate fixed for the village. The tendency has, however, been zealously checked. The Subdivisional Officer, Salin, reports: 'The assessment by *thamadis* is not popular. I have heard villagers say they would prefer Lower Burma capitation-tax.'

"I believe that the social system is changing in Upper Burma. The elders of the village probably have less authority and their decisions are more frequently contested than in old days. In some places the respectable peace-loving *lugyis* decline to be *thamadis* for fear of incurring odium."

"In Salin and Sinbyugyun there is constant grumbling about the assessment, and in Sagu assessment was delayed owing to trouble with the *thamadis* who were particularly averse to the method of distribution. The rate for the town is Rs. 7, but *thamadis* were directed to see that pure agriculturist households were assessed at a Rs. 5 rate. This method will probably have to be changed this year."

With reference to the reported desire for the introduction of capitation-tax, it may be noted that the people of Minhla subdivision, Thayetmyo district, who asked for and obtained the substitution of this tax for *thathameda*, are now complaining about its lack of elasticity. No doubt the wealthy "*Thugaungs*" of Salin and Sagu would appreciate a change which would put money in their pockets, but the great mass of the people would find it an alteration for the worst. *Thathameda* at Rs. 5 a household is, if anything, a lighter tax than capitation-tax at the rates current in most districts.

The Deputy Commissioner, Kyauksè, makes the following observations:—

"On going through the rolls I found that in 12 villages (out of the whole district) every person was assessed at the rate fixed for the village, while in some other villages the differences in individual assèssments were very small. But while a few complaints were made by the comparatively well-to-do that they were assessed too highly, there were none made by the poorer villagers that their richer neighbours did not pay their fair share of the tax. When the village rate is low the poorer villagers probably think it is hardly worth while to complain. Moreover the rich man, when there is one, is usually a person of influence, and possibly an employer of labour, whose resentment it would be unwise to provoke. But while individuals here and there probably get off very lightly, as a general rule the distribution of the demand is made with tolerable fairness. The district officers can do a good deal towards making the rich man bear his proper share of the burden if they act on their own initiative when checking rolls, and a Township Officer if he has been a long time in the district should possess the requisite local knowledge. But it would not be prudent to en-

courage complaints by unnecessary interference. I think it is a wiser plan to explain to the people the principles Government has laid down and to leave it to them to adopt these principles as their individual circumstances may require. After all, these principles have been laid down, not in the interests of Government but of the people themselves to ensure an equitable distribution of the revenue as a whole. The villagers should be, and I think as a rule are, sufficiently alive to their own interests to adopt these principles without outside pressure. A young Township Officer is often more zealous than tactful and might do considerable mischief by undue interference, for such interference must weaken and might in time destroy the system of assessment by *thamadis*."

The Commissioner, Meiktila Division (Mr. Gates), concurs in these remarks, and Mr. Hall agrees that it is not desirable to push interference too far. In some villages a uniform rate per household may be the fairest distribution possible and there no attempt should be made to force the villagers to distribute. The matter is one which must be left entirely to the Deputy Commissioner. It is possible that constant intercourse with Lower Burma and familiarity with the uniformity of capitation-tax have here and there induced imitation of the latter, but is not likely that the deeply engrained custom of distributing the demand would be thrown aside without good reason.

**THATHAMEDA :— Classification of exemptees :— *Statement IV-B, page 50.***

14. There was practically no change in the total number of households exempted from *thathameda* although several increases and decreases under the various heads and in the different districts require comment. The increase of 382 under "*Government servants and pensioners*," shared by all but three districts, is due partly to the inclusion of classes of officials hitherto omitted and partly to the exemption of surveyors' chainmen from assessment. The increase of 721 under "*Priests and Schoolmasters*" is chiefly contributed by Sagaing and Meiktila districts. The increase in Meiktila (153) is said to be due to the inclusion of the inmates of several *pôngyi kyaungs* hitherto omitted; that in Sagaing (447) is not explained.

*Sagaing.*

Sagaing now boasts a larger number of priests and schoolmasters than any other district in Upper Burma and the Financial Commissioner would gladly have had some explanation of this religious and scholastic revival. Doubtless the bad harvest had something to do with it.

The most important changes are under the heads "*Poverty*" and "*Others*." The increase of 999 in the former is due to the bad agricultural season; many who were assessed in previous years were too poor to pay in the year of report and were therefore exempted. The Upper Chindwin, with 684 more, Yamèthin, with 629 and Pakôkku, with 473, head the list. The decrease in Kyauksè and Myingyan districts is attributed to stricter assessment and no doubt the proportion of persons exempted on account of poverty in these districts is still sufficiently high. The reduction of 1,705 under "*Others*" comes chiefly from Meiktila (with 1,235 fewer) where the system followed in 1901-02 of splitting up households and of entering the dependent households in the rolls as exempted was abandoned in consequence of orders issued by the Financial Commissioner.

**LAND-RATE :— *Statement V, page 50.***

15. The area assessed to land rate in lieu of capitation-tax increased by 396 acres to 7,815 and the demand by Rs. 3,410 to Rs. 79,720. In Henzada the increased acreage was 476 and the demand was larger by Rs. 2,632, but of this Rs. 1,177 had to be remitted on account of erroneous assessment. The small increase in Bassein is due to the action taken by the Deputy Commissioner (Major Des Vœux) to bring the rolls up to date. The increase of Rs. 690 in Toungoo is ascribed by the Deputy Commissioner to

*Henzada.*

*Bassein.*

*Toungoo.*

"the effect of the changes already noted in the income-tax, as persons who now cease to pay income-tax have been brought into the lists for land rate."

As the area assessed was less and not more and as the raising of the taxable limit of income-tax took effect on the 1st April 1903, whereas the demand on account of land rate for the year of report fell due on the 1st August 1902, this explanation lacks probability.

An increase of revenue under this head in all districts may be expected during the present year.

# CHAPTER IV.

## Fishery Revenue.

16. The fishery revenue demand for the year of report rose by Rs. 2,85,814 to the record total of Rs. 28,38,846. This important increase was derived entirely from leased fisheries, the receipts from net licenses and other fishing implements being less by Rs. 22,353.

FISHERY REVENUE :—
(i) Net licenses :—
*Statement VI, col. 3, page 51.*
*Thôngwa, Myaungmya, Amherst.*

(i) The three districts chiefly responsible for the decrease of net license fees are Thôngwa, Myaungmya and Amherst, with losses of Rs. 10,404, Rs. 9,998 and Rs. 7,316 respectively, due almost entirely to the reduction of the fee for *Pinlè damin*—the trap used in sea fishing—in pursuance of the proposals made by Major Maxwell in his report on the Fisheries of the Delta districts, for the encouragement of this branch of the industry. With the exception of Akyab, with Rs. 2,305 more, Kyaukpyu, with Rs. 3,882, Toungoo, with Rs. 424, Mergui, with Rs. 1,594 and Thayetmyo, with Rs. 360, all districts in Lower Burma show a decline, generally insignificant, in this source of receipts. The Deputy Commissioner, Pegu, considers that it is necessary to adopt some fixed policy in regard to the issue of licenses for fixed obstructions. In Pegu they have in the past been forbidden as impediments to navigation and hurtful to leased fisheries by one Deputy Commissioner and issued freely by his successor. The Deputy Commissioners, Hanthawaddy and Tharrawaddy, overlooking the fact that fishery revenue in Lower Burma has for years past been dealt with by the agricultural year ending 30th June, think that the decrease in these districts is due to the fact that the period covered by the 1901-02 Land Revenue Administration Report was three months longer. The increase in Kyaukpyu is apparently a return to the figures of 1900-01.

*Akyab.* | *Kyaukpyu.*
*Toungoo.* | *Mergui.*

*Pegu.*

*Kyaukpyu.*

In Upper Burma, revenue from net licenses is insignificant except in the Minbu and Myingyan districts. In Minbu the decrease of Rs. 1,581 is probably a result of the shorter period dealt with in the present report; in Myingyan the increase of Rs. 3,552 is the result of substituting for the lease auction system in the large Daung-in fishery a license system on the model framed for the Paunglin Lake, Minbu district, by the late Major Johnson, I.S.C., when Deputy Commissioner of that district. The result was an increase of Rs. 930 above the average previous revenue, without the trouble of verifying security or the practical certainty of remissions being required.

*Minbu.*

*Myingyan.*

The system of issuing licenses through village headmen continued to work successfully.

Issue of licenses through headmen.

FISHERY REVENUE :—
(ii) Leased fisheries :—
*Statement VI, col. 4, page 51.*

(ii) The bulk of the leased fishery revenue in Burma comes from the Pegu and Irrawaddy divisions and from there comes the increase of Rs. 3,08,167 in the revenue demand, Myaungmya heading the list with an advance of one-third or Rs. 1,11,462 over the figures for 1901-02.

*Myaungmya.*

The Deputy Commissioner (Mr. Morgan Webb), in commenting on this substantial improvement, writes :—

"The facts that no remissions have been necessary, and that there are no outstandings prove that the phenomenal increase of revenue was not beyond the natural value of the fisheries."

This increase is the combined result of Major Maxwell's proposals for the improvement of the fisheries and of Mr. Morgan Webb's care in giving effect to them. In Thôngwa itself,

*Thôngwa.*

under Major Maxwell's own guidance, there was a further advance of Rs. 79,179. Major Maxwell has the following remarks:—

"The revenue from the inland leased fisheries largely increased owing to an improvement in the fisheries themselves, principally the abolition of bunding, which, notwithstanding the most dismal prognostications of fishermen, has now admittedly improved the fisheries very considerably. The catch of the year was very large, so large that prices fell heavily and fishermen here and there suffered some loss, but the large majority of the lessees of the commercial fisheries—Tani, Maletto creeks, Ingabu, Inma circle and Danubyu township made handsome profits. However, the low price of ngapi has adversely affected the recent sales. Bunds have now been abolished whenever possible throughout the district and the large increase of the fish which go to make the "*Koun the Taun*" ngapi is very noticeable on one creek, the Maletto. I heard of 6,000 baskets of 50 viss each, 423 tons of fish, being thrown away as there was not sufficient salt in the neighbourhood to meet the sudden rush of fish."

*Bassein.* The remaining districts of the two divisions contributed over a lakh of the increase between them, Bassein alone showing a slight decline, which the Deputy Commissioner ascribes to combination among bidders.

*Tharrawaddy.* In Tharrawaddy, where the revenue rose by Rs. 26,832,

"the season was not altogether a successful one. Seven fisheries in the Tapun township and small fisheries in the Mônyo township are reported to be deteriorating on account of silting up. Although no formal complaints were received, it is believed that certain fisheries were affected adversely by the new railway. The borrow-pits are deeper than the surrounding country and water collects there. The fishery lessees more than once petitioned for permission to catch fish in these borrow-pits. It was noticed that the fisheries near the new railway line fetched a lower price than in the previous year."

*Toungoo.* Elsewhere, in Lower Burma, the only variations worthy of note occurred in Toungoo and Mergui. In the former district the auctions realised Rs. 8,942 more than in the previous year.

*Mergui.* The Deputy Commissioner considers that the value of the fisheries is on the increase in consequence of the spread of cultivation and the growth of population with the concomitant contraction of fishing area and increased demand for fish. In Mergui, where there was a rise of Rs. 5,705,

"the 'leased fisheries' include pump licenses for pearling which rose in number from 48 to 60, yielding Rs. 24,000 against Rs. 19,200 in the previous year. The increase is entirely due to the "boom" in pearls and mother-of-pearl. The London price of the latter rose from £87 per ton in July 1901 to £126 in July 1902."

*Minbu.* *Myingyan.* In Upper Burma the chief variations in the fishery revenue are a decrease of Rs. 8,829 in Minbu, where the previous season had been very disastrous; a smaller loss (Rs. 5,787) in Myingyan, where the Daung-in fishery, which fetched an absurdly high price (subsequently remitted) in 1901-02, was worked as already mentioned, on the Paunglin Lake system, and in Katha, an increase of Rs. 12,682,

*Katha.* due to subdivision of fisheries, partly nullified, however, by the heavy remissions (Rs. 11,591) called for by the exceptional badness of the season.

The Deputy Commissioner (Mr. English), who displayed his usual activity and interest in fishery administration, writes—:

"The season was exceptionally bad. Instead of the three usual rises and falls of the river there was a high flood with very little variation throughout the season.

"In a very few cases lessees put down their weirs early only to be washed away by a final rise.

"In the great majority of cases lessees had to look on while the final fall was taking place so gradually that the fish, realizing the state of things, issued in all directions from the fisheries over the banks.

"It is absolutely essential for a good catch, *i.e.*, for a large number of fish to be left in the fishery, that the last rise should not be too high and that the fall of water should be sudden and rapid.

"The banks of the fisheries then appear before fish have fully realized the fall and the water is shallow enough in the exit channels to enable the lessees to close them with screens, etc.

"This year the last rise was abnormally high and the fall very slow, and long before lessees could close their weirs most of the fish had got out and reached the river or the large '*Wè*' fishery."

*Mandalay.*

Prices slightly recovered in Mandalay, but there, as in Katha, the unusual behaviour of the Irrawaddy river did great damage and Rs. 20,470 had to be remitted.

This is the fourth bad season experienced by fisheries in this district.

Mr. Hall is inclined to think that District officers in Mandalay and Katha are much too prone to recommend remission. The rise and fall of the river and the processes of illuvion and diluvion are in evidence in Lower Burma as much as in Upper Burma, but the policy of receiving annual applications for remission either because the river has risen too high or because it has not risen high enough (either of which events, if not both, appears to happen annually) is not recognised in Lower Burma and except where a new Railway embankment has caused damage, as happened in Tharrawaddy and Bassein during the year of report, remissions are practically unknown and the revenue shown as remitted is really struck off as irrecoverable. As the Deputy Commissioner, Katha, remarks:—

"The ordinary enquiry by the ordinary Myoôk is almost an absurdity—quite as much so as an enquiry by him into the decrease of outturn of gold from a gold mine would be.

"Every fishery is worked in a different way with different methods and at different times. The Township Officer writes down what the people tell him and can do little else. The result is that some lessees get remission who should not and some who should get ¾ get only ½ or ¼.

"The remedy, which will save a deal of unsatisfactory work by Subdivisional Officers and Township Officers is I think to sell for longer periods than a year so as to enable a lessee to offer a safe average price, and for Government to refuse applications for remission based on the goodness or badness of the season."

The Financial Commissioner proposes to issue directions that this suggested remedy be tried at the next fishery auctions.

**Outstandings.**

Rupees 9,784 remained outstanding on the 30th June 1903, and of this sum Mandalay was responsible for Rs. 7,508, another result of the bad season.

**Advances to Pinlèdamin Fishermen.**

Action was taken during the period of report to carry out Major Maxwell's proposals for reviving the decaying sea-fishing industry. The cost of a license was reduced from Rs. 60 per boat to the nominal fee of Re. 1 and loans were made to the fishermen. In Thôngwa

"the number of boats engaged has been 204 against 145 in the previous year, an increase of 59 boats. Each boat pays over Rs. 1,000 in salt tax so the net gain to Government must be very considerable."

In Myaungmya the advances

"proved very popular and acceptable. A sum of Rs. 20,000 was advanced, but the personal responsibility entailed was very great owing to the absence of property for security, and to the unreliable character of the fishers. The whole sum advanced was recovered, but at great trouble."

The Commissioner, Irrawaddy Division (Mr. Porter) considers that the advances must be made on a different system in future, and that the mutual security groups must be larger.

The effect of the advances in Thôngwa is described in the following extract from Major Maxwell's report:—

"For the first time for many years Government advanced money to *damin* fishermen taking mutual security—Rs. 54,500 to 101 men; 9 villages; who grouped themselves into 8 groups of about and with a minimum of 10 each.

"Three villages on the Pyapôn river took advances and five on the Bogalè; of the latter the men repaid the money taken punctually and have asked for further advances; of the former, one village paid in full and the other two partially failed, Government losing Rs. 4,450 principal and Rs. 375 interest.

"This default is most regrettable as the advances were most useful and acceptable on the Bogalè river and have done great good. Partially I think the advances made drew more men to the sea fisheries and if this is correct then, notwithstanding the default, it is doubtful whether the Treasury is the loser. If further advances on mutual security are made the number of men joining one bond must be largely increased. It is generally said that

defaulters gambled their money away and I am inclined to think this is the case, though the season at the mouth of the Pyapôn river was undoubtedly not so favourable as that at the mouth of the Bogalè."

*Bassein.*

In Bassein the advances were not made till the close of the year and the result is not yet known.

It is too early yet to express any opinion as to the probability of the ultimate success of this renewed attempt to rehabilitate sea-fishing. One thing is certain :— the issue of advances for a year or two will do no lasting good ; the policy of subsidy must be continued till the fishermen have learned (if they are capable of learning), to divert into their own pockets and to keep there till the commencement of the following season the profits which hitherto have been taken by the money-lenders or squandered in gambling.

**Security.**

So far final orders have not yet been passed as to the reduction of the labour and expense involved in the present system of furnishing security for the rent of fisheries. It is impossible, probably, to abolish security entirely ; at any rate it cannot be done away with at present. The Financial Commissioner's proposals for the amelioration of the most serious of the present evils are now before the Local Government.

# CHAPTER V.

## Miscellaneous Land Revenue.

17. Receipts from the various heads grouped together under the title of *Miscellaneous Land Revenue* were less by Rs. 1,65,374 than in the 15 months covered by the last report. The difference in the length of the periods dealt with is the main cause of decreases.

*Statement VII, page 52.*

### (a) Rent of Town Lands not credited to Local Funds.

The decrease from Rs. 80,109, to Rs. 66,082 in *Rent of Town Lands not credited to Local Funds* is attributable chiefly to the shorter time for collection. In many districts the rents for two years were collected within the 15 months covered by the report for 1901-02. As a matter of fact receipts from this source continued to expand. The largest apparent decrease (Rs. 9,669), was in Mandalay where the rate of rent levied on house-sites in Maymyo was reduced from Rs. 10 to Rs. 2 per acre. The reduction by Rs. 2,163 in Henzada is explained by the fact that the figures for 1901-02 included two years' assessments and a sum of Rs. 1,660 paid as premium for the lease of a very valuable site near the bazaar in Henzada town. The decrease of Rs. 2,120 in Thôngwa is due to the transfer in the statement for the year of report to their proper head (column 7) of Strand-bank dues. This explains the increase (Rs. 2,363) in column 7. In Bassein the decrease (Rs. 636) is ascribed to the fact that no præmia were paid during the year. In the Ruby Mines district, the land covered by several leases was resumed for the mining operations of the Ruby Mines Company and the rents payable thereon ceased to be levied. Increases may generally be ascribed to the greater attention paid to the issue of leases. In Tharrawaddy the opening of the new Letpadan-Bassein Railway stimulated competition for house-sites in the new railway towns and large præmia were paid for leases. In Shwebo two new railway towns (Wetlet and Pintha) were created. In Magwe district several new leases were taken out in Yenangyaung, the headquarters of the oil industry, and in the district headquarters town itself.

*Statement VII, column 2, page 52.*

*Mandalay.*

*Henzada.*

*Thôngwa.*

*Bassein.*

*Ruby Mines.*

*Tharrawaddy.*

*Shwebo.*

*Magwe.*

The orders directing the levy of rent on land covered by occupancy certificates and by auction-purchased grants in Bhamo town were suspended during the year, pending the consideration of the general question of the advisability of assessing land revenue in towns in Upper Burma.

*Bhamo.*

Considerable interest was taken in the Irrawaddy division by the Commissioner (Mr. Porter) and in the Pegu district by the Deputy Commissioner (Mr. Christie) in the administration of town lands. Hitherto the attention paid to the smaller towns of the province in this respect has been very spasmodic. In the case of railway towns which grew up after and in consequence of the opening of the railway, leases of house-sites were issued and in many instances maps on a large scale were prepared. There, however, matters rested, the maps have grown obsolete, and beyond the collection of the rents as they fell due nothing has been done. The following extract from Mr. Christie's report shows what happened in Pegu:—

"Reference must be made to the steps taken to have fresh surveys made of all the railway towns. In Daiku I inspected some hundred house-sites for which leases had been obtained. Proceedings do not seem to have been made by the Shwegyin authorities and the counterparts of leases frequently show no more indication of the sites than that the boundaries are 'Waste land' or 'Road.' Numbers were not assigned either to roads or sites, and no attempt seems to have been made to keep up the maps when leases were issued. In some cases rents have been paid for sites falling outside the town and for

houses where no leases have been issued. The maps for each town in the district have been checked and found to be hopelessly inaccurate and useless. It is interesting to note that in 90 per cent. of the cases enquired into by me at Daiku, the original leases have been mortgaged or sold to Chetties or absentee landlords, while no information of the fact had been given to the Deputy Commissioner. Daiku is perhaps the most prosperous and busy town in the district outside Pegu and Nyaunglebin and house-sites, especially in the central portion, are rapidly increasing in value. It is hardly therefore to be wondered at that the leases have passed out of the hands of the original holders and, like titles to agricultural lands in the vicinity of towns, have fallen into the hands of money-lenders and capitalists."

Similar enquiries in other districts would reveal similar results, not only in the case of railway towns but of many other towns in the Delta and elsewhere which have sprung up since the introduction of leases.

This state of affairs cannot be regarded as satisfactory. The Land Records Department maintain a careful record of all changes in possession of agricultural lands, which, acre for acre, are less valuable than the lands in even the less important towns. The *kwin* maps are yearly brought up to date and there is no difficulty in ascertaining from them and from their connected registers the ownership of the tiniest plot of paddy-land, whatever its value. No such record is kept of the house-sites in any but the five scheduled towns * and even in some of them the record is far from complete. It is not sufficient merely to survey the towns. The Financial Commissioner when on tour in the Irrawaddy division found that absolutely no use had been made of the fine large scale survey maps of the Henzada and Ngathainggyaung Municipalities, and that the maps of Zalun town (Henzada) were reposing unused in the record-room. What is required is an establishment to keep the survey up to date and the extension to all Lower Burma towns, in which land is of any value, of the provisions of Chapter VIII of the (Lower) Burma Town and Village Lands Act, prescribing the upkeep of a record of possession. The additional establishment required would be small and even if its entertainment could not be justified on the ground that increased revenue would result from its operations, the Fnancial Commissioner considers that it should be sanctioned. The insidious growth of proprietary rights by the mere act of "squatting" has no doubt *in theory* been stopped by the provisions, of section 8 of the (Lower) Burma Town and Village Lands Act, 1898, in cases where it is clear that the squatter was not in occupation before the Act came into force, but in the absence of maps it is not possible for Government to rebut the claims of persons, and they would be legion, who would demand land-holders' rights under section 8 (*b*) of the Act. The payment of compensation for these rights, if at some future date their acquisition was necessary for some public work, would probably involve Government in an expenditure, beside which the cost of the establishment and maps suggested would be trivial. Apart from this, the inhabitants of the towns themselves and the people as a whole may fairly claim that Government should take steps to simplify the investigation of titles to town lands and so lessen the risk and cost of the everyday transactions of sale and purchase. Proposals for the entertainment of the necessary establishment are being submitted to Government in several cases.

* *Rangoon, Bassein, Moulmein, Akyab and Prome.*

The question of the upkeep of a record of rights in Upper Burma towns also was under consideration during the year of report and a draft of rules based on the provisions of Chapter VIII of the (Lower) Burma Town and Village Lands Act was circulated among District Officers for opinion.

## (b) Fees, rents and royalties on "Other Minerals."

The decrease of Rs. 10,277 under the head of fees, rents, and royalties on minerals other than petroleum, rubies, jade and amber is only partly explained by the fact that the period of collection was three months shorter than in 1901-02.

*Statement VII, column 3, page 52.*

The largest falling off in any one district (Rs. 2,161) was in Prome, where it is explained on the *lucus a non lucendo* principle as "due to fewer applications for clay or other stone "licenses for extraction by contractors, as they used to extract the stones without "licenses in former years." The drop of Rs. 1,792 in Pakôkku has escaped

*Prome.*

comment in the district report; that of Rs. 1,653 in Myaungmya is explained by the Deputy Commissioner as—

"due principally to decrease in lime-extracting licenses. These are responsible for Rs. 1,000 of the decrease. I have pending a proceeding which indicates that the decreases are not genuine, but are due to *ywathugyis* collecting fees and not taking out licenses with the money. The matter is still under enquiry."

The Commissioner of the Irrawaddy Division remarks that "Financial Commissioner's Circular No. 8 of 1903 affords facilities to dishonest thugyis to collect and misappropriate limestone extraction fees without much chance of detection" and recommends a return to "the procedure laid down in Direction 105, "Land Revenue Manual." Mr. Porter apparently overlooked the fact that Direction 108 of the Directions under the Land and Revenue Act (which corresponds in Lower Burma to Financial Commissioner's Circular No. 8 of 1903 in Upper Burma) was not issued till after the close of the year of report and that, so far from facilitating the commission of frauds such as those described by the Deputy Commissioner, Myaungmya, it prescribes that the license fees shall be collected by thugyis *after* and not *before* the issue of the licenses. Had the new procedure been in force in Myaungmya, the frauds would probably not have happened.

The decreases in other districts are smaller, and are probably in great part due to a better understanding of the new rules whereby free licenses may be issued in a great number of cases in which fees or rents were formerly levied.

*Myitkyina.* Some increases call for comment. That of Rs. 1,818 in Myitkyina is almost entirely due to the payment of dead rent and royalty by the holders of a license granted for gold-dredging in the Irrawaddy river. *Bassein.* Rupees 900 more were collected in Bassein from the potters of the Ngathainggyaung subdivision, who, previous to a visit paid to the district by Mr. Norton, had extracted clay free of royalty. *Mergui.* *Kyauksè.* The increase (Rs. 236) in Mergui represents more royalty on tin; that in Kyauksè is due to the issue of more limekiln licenses.

## (c) Fees, rents and royalties on petroleum, rubies, jade and amber.

*Statement VII, column 4, page 52.* Despite the shorter period for collection "*Fees, rents and royalties on petroleum, rubies, jade and amber*," exceeded the receipts of 1901-02 under this head by Rs. 11,691. This denotes a very substantial increase in the duty on petroleum, from which the greater part of the revenue is derived.

**Petroleum.** The oil industry in the Akyab and Kyaukpyu districts continued in a moribund condition and less oil than ever was won during the year. The revenue from this source in Burma proper exceeded eight lakhs of rupees, the bulk of which came as heretofore from the Yenangyaung oil-field in Magwe. *Magwè.* *Pakôkku.* *Myingyan.* The new Singu field in the Myingyan district has turned out to be very promising, but no oil was exported from it during the year of report, pending the arrival of the distilling plant required to take off the naphtha, the existence of which in the oil from this field makes it dangerous to transport in flats. The Burma Oil Company continued its experimental borings in Thayetmyo district and extended its operations to Prome and beyond Pagan, but so far without success. The Rangoon Oil Company increased the output from its existing concessions, but risked no capital in exploring new country. The Financial Commissioner visited the Yenangyaung, Yenangyat and Singu oil-fields during the year and directed that the large scale survey of the "Native reserves," *i.e.*, the area reserved for grant to the Burman *twinzayos* or hereditary oil-well owners at Yenangyaung should be brought and kept up to date. Most of the land in the reserves is taken up, but owing to the absence of demarcation posts and of proper maintenance of the maps it was not possible in many cases to connect well-sites with the deeds of grant under which they were held.

The increase in receipts from rubies in the Ruby Mines district is due to the increased share in the profits which the Company is now required to pay to Government. The year's working operations were spoiled by heavy rains in July which flooded the mines and stopped work for two months. Mainly in consequence of this stoppage there was a decrease of Rs. 1,16,190 in the Company's receipts from native miners.

Rubies.
*Ruby Mines.*

The decrease of Rs. 7,116 in Myitkyina is due partly to the fact that five quarterly instalments of the license fee paid for the right to collect the jade royalty fell for collection in 1901-02 and partly to the failure to discover another "ruby-pocket" similar to that recently exhausted at *Nanyaseik*. As a matter of fact the receipts from jade increased owing to the improved state of affairs in China.

Jade.
*Myitkyina.*

## (d) Receipts under the Village Act and Regulation.

The fall of nearly a lakh (from Rs. 2,57,290 to Rs. 1,58,839) in *Receipts under the Village Act (Regulation)* is chiefly due to the shorter period available for collection. The revenue for the 12 months ended 31st March 1901 was Rs. 1,63,067 only. All districts except seven were affected by the decrease, which requires no particular comment. The greatest loss in any one district (Rs. 26,990) was in Tharrawaddy where the improved village fences and the better watch kept at night are cited by the Deputy Commissioner as a possible explanation of the falling off.

*Statement VII, column 5, page 52.*

*Tharrawaddy.*

## (e) Survey fees for pottas.

Variations from year to year in the receipts from "*Survey fees for pottas*" are not always capable of satisfactory explanation. The Deputy Commissioner, Hanthawaddy, thinks that the decrease (Rs. 7,492) in that district may be due to his action in refusing to grant *pottas* in unsurveyed areas. The rush for land during the year appears to have been greatest in Toungoo and Amherst, in each of which receipts under this head exceeded Rs. 10,000.

*Statement VII, column 6, page 52.*

*Hanthawaddy.*

## (f) Other Miscellaneous land revenue.

Receipts classed under this head include "Recoveries on account of survey charges," "Fines and forfeitures," "Birds-nest tax," "Sand-bank and Strand-bank dues" and "Fees for survey of other than *potta* land." The decrease of Rs. 30,494, or over 40 per cent. as compared with the figures for the 15 months ended 30th June 1902, is due in part to the difference of three months in the period for collection and partly to other causes peculiar to individual districts. For example, in Kyaukpyu, Rs. 3,110 representing collections of timber duty were erroneously shown under this head in the previous report. The decrease of Rs. 9,493 in Mergui is due, as explained in the Report for 1901-02, to the fact that the receipts for that year included six quarterly instalments of the license fee paid for the right to collect birds-nests as against four during the period of report. The fall of Rs. 8,649 in Mandalay is ascribed to the shorter period of report. The increase of Rs. 2,363 in Thôngwa is explained by the correct classification under this head of "Sand-bank and Strand-bank dues". Last year they were shown under "Rents of Town Lands."

*Statement VII, column 7, page 52.*

*Kyaukpyu.*

*Mergui.*

*Thôngwa.*

# CHAPTER VI.

## Settlements.

*(Written by the Settlement Commissioner.)*

### *Original Settlements.*

18. The report relating to the areas in the Bassein and Myaungmya districts referred to in paragraph 18 of last year's Report was received during the year and orders passed on it. The new rates were notified with effect from 1st July 1903. The estimated increase of revenue from the application of the new rates was Rs. 57,402.

*Bassein and Myaungmya.*

On completion of work in Bassein and Myaungmya the party took up the original settlement of an area of 775·72 square miles in the Thôngwa and Myaungmya districts which had been surveyed cadastrally by the Land Records Staff. The headquarters of the party remained at Bassein. Mr. MacKenna, C.S., remained in charge of the party during the year and worked practically single-handed as Mr. Gavin Scott, C.S., who was appointed Assistant Settlement Officer on 20th November 1902, did very little work owing to ill-health and proceeded on leave in April 1903, and did not rejoin the party. Mr. C. M. Webb, C.S.; was appointed Assistant Settlement Officer in April 1903 but was re-transferred to the regular line in May 1903. During the remainder of the year Mr. MacKenna worked without an European Assistant. The field-work in both districts was inspected by the Settlement Commissioner in February and March 1903, and the office work in August 1903. The report is now under preparation. The total cost of the operations during the year, actual and estimated, was Rs. 53,062. On completion of work in Thôngwa and Myaungmya the party will be transferred to the settlement of portions of the Hanthawaddy, Tharrawaddy and Prome districts with (probably) headquarters at Rangoon.

*Thôngwa and Myaungmya.*

The Magwe Settlement Report was received in manuscript on the 28th January 1903; it was considered by a conference at Minbu of which the Commissioner, Minbu, the Deputy Commissioner, Magwe, and the Settlement Commissioner were members, in July 1903, reviewed by the Financial Commissioner and is now before the Local Government. The office work of the Settlement Officer was inspected by Mr. Norton during the year. The total cost of the operations was Rs. 4,72,924. On completion of work in Magwe Mr. Hertz the Settlement Officer took leave and reverted to the regular line: he was succeeded by Mr. Clayton, C.S.; Mr. Wall, Assistant Settlement Officer, also proceeded on leave and reverted to the regular line. On completion of work in Magwe the party was transferred to Katha, Mr. Stevenson, C.S., being appointed Assistant Settlement Officer. Owing to a large number of objections to State land declarations relating to *athi* land in Magwe being lodged at the last moment it was found necessary to depute Mr. Stevenson, C.S., to Magwe to dispose of them. He completed the work on 31st May 1903 and then proceeded on privilege leave so that he was not able to do any work in Katha during the year.

*Magwe.*

Work in Katha was not begun till January 1903. During the remaining months of the field season the holding-marking of 780 *kwins* with an area of 386·90 square miles was completed. The field work was inspected by the Settlement Commissioner in February 1903 and the office work by the Financial Commissioner. The cost of the operations during the field season was Rs. 9,628. As a result of his enquiries during the field season Mr. Clayton submitted an interesting report on the tenures of Katha which is now awaiting the orders of the Local Government.

*Katha.*

During the year the soil-classification of 947 square miles was effected in Shwebo district. The work was inspected by the Settlement Commissioner in January 1903 and by the Financial Commissioner shortly afterwards: the defects observed at the previous year's inspection have now been remedied. Crop reaping was again carried on

*Shwebo.*

over the whole district: tenure and *thathameda* enquiries also proceeded steadily. A considerable amount of resurvey has been found necessary and the Land Records Staff which works in conjunction with the Settlement staff has been considerably increased, the greater portion of the extra cost in the current year being met from the Settlement budget. Captain F. C. Owens, I.A., was appointed Assistant Settlement Officer in January 1903 and worked till the 14th July 1903 when he was temporarily re-transferred to the regular line. The office work was inspected by the Settlement Commissioner in September 1903 and by both Mr. Norton and Mr. Hall. The cost of the operations during the year was Rs. 82,170.

*Yamèthin.*

The new rates in Yamèthin district were notified with effect from 1st July 1903, the estimated increase in revenue from them being Rs. 2,54,665. The tenure enquiries referred to in paragraph 18 of last year's report were continued by Mr. Gibson with the aid of a small staff in addition to his work in Kyauksè, and during the year 1,403 cases out of a total of 3,530 had been decided. Of the remaining 2,127 cases 1,894 were disposed of by the end of September, and it is expected that work will be completed as estimated by 1st November 1903. The cost of the tenure enquiry establishment during the year was Rs. 7,730.

*Sagaing.*

Final orders were passed on the Sagaing Settlement Report during the year and the new rates were notified with effect from 1st July 1903. The estimated increase of revenue from them is Rs. 1,66,316.

*Revision Settlements.*

*Tharrawaddy.*

**19.** The report relating to the 425 square miles of the Tharrawaddy district was received in October 1902, and a conference was held at Rangoon in February 1903 at which the Commissioner, Pegu, the Deputy Commissioners, past and present (Major H. Browning I.A., and Mr. Tuck), of Tharrawaddy and the Settlement Commissioner were present. The new rates were notified with effect from 1st July 1903, the estimated increase of revenue from them being Rs. 1,08,922.

*Akyab.*

The report relating to the 830 square miles dealt with in 1901-02 was received in November 1902 and a conference was held at Akyab at the end of the same month at which the Commissioner, Arakan, the Deputy Commissioner, Akyab, and the Settlement Commissioner were present. The new rates were notified with effect from 1st July 1903, the estimated increase of revenue from them being Rs. 1,55,734.

During the field season of 1902-03 the revision of the settlement of the remaining portion of the originally settled area of the Akyab district (865 square miles) was taken up and the field-work completed: the report is now under preparation and may shortly be expected. The field-work was inspected by the Settlement Commissioner in March 1903. The total cost of the operations, actual and estimated, during the year was Rs. 31,563. Mr. Lowry, C.S., continued in charge of the party during the year. Mr. Pascal, Assistant Settlement Officer, was compelled to take sick leave and reverted to the regular line, his place being taken by Maung Ein Da. On completion of work in Akyab the party will be transferred to Myaungmya for revision work. Mr. Lowry remains in charge.

*Kyauksè.*

The field-work relating to the revision settlement of the whole of the settled area of the Kyauksè district (550 square miles) was completed during the year. Mr. Gibson was in charge as Settlement Officer. The statistics are now being compiled and the report is expected to be ready about the end of the year. The total cost of the operations, actual and estimated, is Rs. 32,100. The field-work was inspected by the Settlement Commissioner in January 1903 and the office work in August 1903.

*Summary Settlements.*

*Lower Chindwin.*

**20.** The new rates for the Budalin and Kani townships were notified with effect from 1st July 1903; the estimated increase of revenue from them was Rs. 49,334. The report relating to the Salingyi township was received on 2nd April 1903 and a conference was held

at Mônywa on 6th May 1903 at which the Commissioner, Sagaing, the Deputy Commissioner, Lower Chindwin, and Settlement Commissioner were present. The report was examined at length by the Financial Commissioner and is still before the Local Government.

The field-work relating to the Palè township and the remaining portion of the Kani township was completed during the year, and the statistics are now being compiled; the report is expected early next year. The total cost of the operations during the year was Rs. 19,330. With the receipt of the Palè-Kani report the summary settlement of the Lower Chindwin district will be completed

*Upper Chindwin.*

The report on the Summary Settlement of the Mingin subdivision was received during the year and is now before the Local Government.

*Miscellaneous.*

*Directions to Settlement and Revision Settlement Officers.*

**20-A.** During the year a revised draft of the Directions to Settlement Officers in Upper Burma was prepared by the Settlement Commissioner and is now before the Local Government for orders.

A revised draft of the Directions to Revision Settlement Officers has also been prepared and has been circulated to Revision Settlement Officers for opinions.

# CHAPTER VII.

## Transfers, Tenancies and Agricultural Advances.

*(Written by the Director, Land Records and Agriculture.)*

**Land Transactions.**
*Statement XI, page 58.*
*Lower Burma.*

**21.** The total figures of sales, mortgages, and redemptions of land during the year are all higher than those of last year. In Akyab of 23,556 acres sold, 18,470 were purchased by cultivators and 5,086 by traders and non-agriculturists. Of 11,672 acres under mortgage, 5,543 were mortgaged to cultivators and 6,129 to traders. In Hanthawaddy, the rate per acre of land mortgaged was considerably higher than during last year. Money-lenders are very willing to make advances on land and advance substantial sums. The rate of interest was not high. Chetties advanced money at Rs. 1-8-0 and Rs. 1-12-0 per cent. per month. The Deputy Commissioner, Pegu, writes:—

"During the past three years a fierce onslaught has been waged against money-lenders and speculators, and much energy has been directed against their machinations. In their anxiety to secure lands they frequently omitted to ascertain whether a good title had in fact been acquired."

Revenue officers are accordingly availing themselves of any flaw in title to recommend the resumption of land out of the hands of this undesirable class. The Deputy Commissioner remarks that the conditions regarding the sale and alienation of grants are disregarded, and frequently "the expectation of a grant is sold or mortgaged." In Tharrawaddy the selling-price per acre of land rose from Rs. 26·53 last year to Rs. 30·60 in the year under report. The rise is said to be due to the opening of the railway and to growing speculation. In Thôngwa the area sold shows a decrease of 6,113 acres, consequent, chiefly, on the classification under the head of mortgages of numerous conditional sales. Owing to the high prices obtained for paddy during the year, the area redeemed in this district as also in Bassein and elsewhere increased. The figures in columns 3, 5 and 6 given for Bassein last year are said to be wrong. Cattle-disease occasioned many sales and mortgages. In Henzada, due to rise in price of grain, to growth in population, and to the opening of the railway, the selling-price of land per acre rose from Rs. 37 to Rs. 42. The Deputy Commissioner, Myaungmya, distrusts the figures of Statement XI. He says that many secret transactions escape entry in Government records. The Commissioner, Mr. Porter, writes:—

"All mortgages effected by written instruments whatever the amounts secured should be registered."

In Toungoo, sales were most numerous in Ôktwin township, where exists a large settlement of Upper Burmans. Starting cultivation as they do on borrowed capital, two unfavourable seasons in succession suffice to compel them to sell or mortgage. The area which in this way came into the hands of the money-lender was about 20 per cent. of the total area sold or mortgaged. In Thatôn there was a very large increase in sales at unusually high prices. The security of land invites investors. The value of land is increased by *bonâ fide* investment purchases. Then supervene speculators who buy for a rise and sell at a prôfit. Land is constantly bought and sold again twice or oftener in the course of the year. The Deputy Commissioner writes:—

"Such operations are largely carried out on borrowed money, and are a form of speculation frequently of a reckless and injurious character Much land has been bought and sold at prices far in excess of its intrinsic value, and a reaction is inevitable; for no market can always rise nor can speculations be carried out for long on capital borrowed at comparatively high rates of interest."

There was a large increase in the number of mortgages. Speculators borrow from chetties on the mortgage of lands which they buy for sale at a profit. Area redeemed has increased. Its increased value has, it appears, rendered it profitable to redeem with borrowed money and then later to re-mortgage or to sell. Average sale-price rose from Rs. 30 to Rs. 38, and mortgage value from Rs. 22 to Rs. 32 per acre. In Amherst one *kwin* has entirely passed from occupation by Burmans and is now owned by chetties.

From the reports of the Lower Burma districts it is generally noticeable that land is year by year passing into the hands of non-agriculturists, and that investment and speculation in land are rife. Mortgages to Burmans are as a rule usufructuary, and no interest is charged. Professional money-lenders are always ready to advance money on land, at varying but never exorbitant rates of interest, and do not trouble to make much enquiry into title. The floods and failure of the latter rains last year caused in places an increase in sales and mortgages, and in indebtedness. Redemption of land is often merely nominal, as land redeemed is shortly again mortgaged.

**Upper Burma.**

In Minbu the increase in sales and mortgages was due to the poor season and defective irrigation. In Mandalay the reduction in the number of mortgages is due to the exclusion from this year's figures of usufructuary mortgages. In Sagaing mortgages without possession are unfortunately on the increase, chiefly in Ava township. Chetties are extending operations to villages in the interior. In Kyauksè the increase in area sold is said to be due to improved registration and to indebtedness caused by crop failures. In Yamèthin, money-lenders are in evidence.

**Classification of occupiers of land.** *Statement XII, page 59.*

**22.** In Akyab, Hanthawaddy, Pegu, Bassein, Myaungmya and Toungoo districts, figures show noticeable increases in the areas held by resident and non-resident non-agriculturists. Much of the land held by non-resident landlords has been bought with a view to profit on future sale. In Pegu the increase in the area in the hands of non-resident landlords is 32 per cent. on last year's figures. The Deputy Commissioner, however, doubts the accuracy of the latter. In Bassein investments in land are on the increase. The Deputy Commissioner writes:— "more people are putting their money into land." The Commissioner, Irrawaddy Division, recommends that—

"A thorough enquiry into the tenure of lands in this and the other districts of this division by non-agriculturists should be instituted in order to get rid of undesirable non-cultivating landlords, who have no clear title to the lands they hold and who put no money into them but take everything they possibly can out of them in a manner prejudicial to the interests of the actual cultivator."

In Toungoo the percentage of total area occupied by agriculturists has fallen from 85 to 84. The Deputy Commissioner suggests the remedy which has already been discussed at length by Government, namely, that the Burman cultivators should by legislation be deprived of "all power to sell their lands at all or "alienate by gift to any but natural heirs." No explanation is given by the Deputy Commissioner, Minbu, for the extraordinary decrease from 45,734 acres last year to 234 acres this year in the area held by non-resident non-agriculturists. It is probable that last year's figures were inaccurate. In Mandalay there is a satisfactory reduction in the area of State lands held by non-agriculturists. In Sagaing more accurate registration has contributed to the increase in area shown as held by non-resident non-agriculturists. In Kyauksè the rules regarding the transfer of State land were strictly enforced and occupation of land by non-agriculturists restricted.

**Tenants.**

In Tharrawaddy and Toungoo the increase in the number of cases of subletting points to a continued growth of a landlord class among agriculturists. In Tharrawaddy, the Deputy Commissioner remarks that :—

"The relations between landlords and tenants are not so strained as might be expected from the high rents charged, though there were no doubt cases of strained relationship ..... Privileged rents are only allowed to intimate friends and relations. Landlords rarely spare their tenants even when calamities befall the latter and have few scruples about going to court."

On the other hand, the Deputy Commissioner, Thôngwa, writes :—

"As a tenant is a person who needs coaxing and very good treatment, there is nothing but amicable relations existing between landlords and tenants — the latter are the masters of the former."

In Toungoo the average rent per acre in the richer tracts, where assessments are heaviest, has risen. That the tenant is not oppressed, however, is evident from

the fact that the class of 'continuous' tenant is on the increase. The landlord class pay the Government revenue. The Deputy Commissioner writes :—

"The question as to how much remissions granted to such landlords benefit the actual tenant rises to importance."

The Burman landlord shares remission with his tenants, not so apparently the chetty landlord. Reduction in rent proportionate to remission should be enforced,* if necessary, by law. In Amherst, the increase in the number of tenants is due to immigration of Burmans from parts of Thatôn where the sea has encroached. In Minbu, tenancies have continued to decrease, owing to—

"(1) want of rain;
(2) defective irrigation; and
(3) compulsory labour in repairing weirs and canals."

The Deputy Commissioner writes :—

"The difficulties noted in last year's report about the *thugaungs* of Salin not being able to get tenants for all their lands was enquired into, and the reasons for it were the unsatisfactory nature of the Salin irrigation system and the delay in sending water down the canal. The Salin system has an open head and floods are continually causing damage. Cultivators (who about here are mostly tenants) have to be called out, and so far as I can make out they object to this whether they are paid or not."

In Mandalay the increase in the average rent per acre is said to be "due to "the introduction of the Mandalay canal irrigation in the case of State land and "to landlords and tenants having come to a better understanding regarding the "payment of the land revenue on non-State land." In Sagaing a series of bad seasons has reduced the number of tenants at fixed rents. In Myingyan, suits between landlords and tenants are rare. In Kyauksè, the differences between landlords and tenants reported last year have been settled, and the Deputy Commissioner writes : "relations between landlords and tenants are not strained "in any way."

More accurate registration accounts for many variations in the figures in Statement No. XII from those of last year. In column 10 the money value of rent is considerably higher than last year, but the majority of rents are paid in kind, and the value has been calculated at the high rates ruling for paddy throughout the year.

For instance, in Bassein, the value was calculated at Rs. 107 per 100 baskets as compared with Rs. 74 last year. The Deputy Commissioner remarks :—

"I am of opinion that these figures would be more useful for statistical purposes if the normal rate of paddy over a series of years were taken as the basis of calculation."

The Commissioner concurs and the Director of Land Records is of opinion that the suggestion might be adopted. The Financial Commissioner does not agree to this.

From the above remarks, it is noticeable that the area coming into the hands of non-agriculturists, both resident and non-resident, is on the increase, and that relations between landlords and tenants are generally satisfactory. Landlords who pay the Government revenue and who obtain remission should* be compelled to make a corresponding reduction in the rent paid by their tenants, unless of course the tenant accepts some special arrangement to the contrary. The nature of many tenancies is fixed by oral arrangement.

**Agricultural advances.**

*Statement XIII, page 60.*

23. In Akyab the advantages of borrowing money from Government on easy terms are being gradually understood by the cultivator. There were applications for a sum larger than was available. In Sandoway, agricultural advances are not popular. In Pegu cultivators prefer to go to the money-lender than to Government as fewer questions are asked and fewer formalities have to be considered. In Tharrawaddy the system is popular. One Township Officer was too indolent to carry out the necessary formalities, and in his township the object of the advances was defeated. In Bassein Rs. 3,700 in excess of last year's advance were distributed. In Thayetmyo advances are held in growing favour, but in Thatôn, no advances were applied for. The price of land has risen largely and money was freely advanced by chetties. The Deputy Commissioner writes :—

"Agricultural advances do not appear to be required in this district."

* Provision for this has been made in the draft Tenancy Bill now before Government.—W.T.H.

The Commissioner remarks :—

"I should have thought it better for cultivators to obtain loans from Government than from chetties. The Deputy Commissioner should issue circulars to all *thugyis* on the subject."

The Deputy Commissioner, Minbu, concurs in the opinion of the Subdivisional Officer Salin, that—

"There is too much of a tendency in disbursing these loans to require all applications to be put in at once. The Township Officer holds up proceedings until the whole sum allotted has been applied for, and with inevitable delay in other ways the loans are sometimes very much belated."

The loans are popular and appreciated in most districts in Upper Burma.

The Deputy Commissioner, Kyauksè, writes that—

"The popularity of these loans is incontestable."

Applications were more numerous than the allotment at disposal could provide for.

"The headman is not infrequently a hindrance rather than an assistance, working for his own village, relations and followers. If he does not get his own way, he sometimes declines to stand security unless paid himself."

The Deputy Commissioner impressed upon Township Officers the obligation of receiving oral applications when on tour. Written applications presented at headquarters, lead, says the Deputy Commissioner, to various petty exactions and irregularities, of which he gives instances, and suggests that written applications should be done away with altogether. The Commissioner notes that this suggestion is impracticable, and adds —

"Applications should be called for and received at all times of the year, and enquiries should be made in due course, *i.e.*, they should not be put off till the money is allotted."

In many districts, *e.g.*, Minbu, Shwebo, Meiktila and Bassein, where the poor season last year or cattle-disease has caused poverty and indebtedness, a postponement of one year has been allowed for the refund of advances. No difficulty is anywhere anticipated in the recovery of the total refund due. The Deputy Commissioner, Myingyan, writes :—

"Government has never lost a rupee in this district by the failure of borrowers to pay back to Government what they owe."

It can be held that advances are generally popular, especially in Upper Burma, but that the necessary formalities, the difficulty at times of providing surety, and the short-sighted action of some Township Officers, such as that pointed out by the Deputy Commissioners, Kyauksè and Minbu, tend to depreciate their advantages in the mind of the cultivator. A money-lender is nearly always to be found near at hand. A Government officer has to be sought.

Advances are generally reported to have been applied to the purposes for which they were given. Occasionally in Lower Burma, misapplication of the loan is suspected.

It is impossible * " to show a detailed representation of the financial results " of the system of agricultural loans," as suggested in paragraph 23 of last year's report. The increase in Government revenue brought about by the use of each individual loan would have to be calculated and many other statistics collected. The trouble and work entailed would not be compensated by the value of such information as a necessarily inaccurate compilation of figures would furnish.

* The Officiating Director of Land Records and Agriculture has apparently misunderstood what is required by paragraph 15 of letter No. 2020—321-1 of 13th September 1901 from the Government of India, Revenue and Agricultural Department. His attention is being drawn to this.

W. T. H.

# CHAPTER VIII.

## Revenue Proceedings and Officers.

**Revenue Proceedings against defaulters:—**
*Statement VIII, page 53.*

24. The statistics of revenue proceedings against defaulters have hitherto been compiled laboriously from the proceedings in each case, no existing register containing the particulars required. This omission has now been remedied; a special register from which it will be possible to obtain at once, without any compilation or examination of proceedings, all the information set out in Statement VIII was introduced on the 1st July 1903. At present the accuracy of the figures entered in this statement is open to grave doubts.

The number of notices of demand which were issued during the year of report exceeded the total for the previous 15 months by 5,474. Warrants of arrest were 1,179 fewer; fewer persons were arrested and fewer committed to jail. On the other hand processes against property were slightly more numerous. The amount realized as a result of these coercive measures was, however, barely 82 per cent. of the arrears for the recovery of which they were issued, as compared with over 93 per cent. in the case of the preceding period. The arrears in both years were about the same.

*Prome.*

In Prome, the Deputy Commissioner attributes the very large increase (from 440 to 1,083) in the number of notices to—

"Prompt issue of notices to excise and fishery lessees who were late in paying up instalments."

The introduction of the monthly fee system for the payment of excise license fees was no doubt responsible for an increase in the number of notices in many districts. The explanation of the increase given in most district reports, namely, the unfavourable agricultural season, was no doubt a factor in the increase, but it is probable that many cultivators were reluctant to part with their produce till the latest possible moment, owing to the rapid rise in price as the year advanced.

The Deputy Commissioner, Thôngwa (Major Maxwell), writes:—

"Fishery lessees are perhaps the greatest offenders and are responsible for the bulk of the notices and processes, the issue of which in most cases is more to save the Township Officer's official reputation and private pocket in case of default than for any real purpose."

Undoubtedly the number of notices and warrants which are issued merely as a matter of form is very considerable, as instance the following extract from the Hanthawaddy district report:—

"There was a large number of remissions on account of abandoned *pottas* and other lands consequent on the destruction of crops by floods and all these remissions were granted only after processes of distraint had been fully issued. No saleable right existed in these lands and even when offered for sale there was no purchaser as the lands being unculturable were worthless. They had to be resumed *en bloc*."

In most of these cases any possibility of recovering the revenue was no doubt regarded as non-existent before any process whatsoever was issued. Processes were issued because under standing orders (Direction 67 of the Directions under the Land and Revenue Act) Revenue is "irrecoverable" only "when steps have been taken by warrants, &c., to recover it and there are no assets."

*Myaungmya.*

In Myaungmya the increase in the number of notices, warrants, etc., is very marked and appears to justify the following explanation of the Deputy Commissioner:—

"The increase is chiefly due to applications from *Taikthugyis*, and my private opinion, which I could justify in particular instances, is that the increase is largely due to the fact that these officers have hitherto paid large sums of outstanding revenue from their own pockets, assuming in return an ownership over the land concerned by means of relatives, followers and bogus names. The practice is now a dangerous one, having been exposed in several instances."

An alternative explanation (applicable not merely to Myaungmya) may be that former statistics were inaccurate.

As usual, more than a third of the warrants of arrest were issued in the Arakan division. In Sandoway

*Sandoway.*

"a large proportion of defaulters are opium consumers. Some were arrested on their way to the opium shop, to their disappointment and that of the licensed vendor."

Warrants of arrest are usually resorted to for the recovery of capitation-tax; the collection of which is always difficult in the case of the Indian cooly.

The number of processes issued in a district depends very much on the idiosyncrasies of its Revenue Officers.

The number of imprisonments and of sales of property is extraordinarily small when the number of tax-payers is considered.

The total number of persons assessed to capitation-tax and of households assessed to *thathameda* was no less than 1,849,801, and if to this be added the number of tax-payers of Rangoon Town, of Mandalay, and of the towns in which land rate in lieu of capitation-tax is levied, the grand total of tax-payers falls not far short of two millions and many of these are assessed to more than one kind of tax and should therefore be counted in twice or even three times. A glance at these figures leaves no doubt that the revenue of the province as a whole is collected with wonderful ease. Contumacy and not inability to pay is in almost every case the cause of the issue of process.

25. The number of circle thugyis shows a decrease of one below the total number in office in 1901-02. There were eight fewer in Thatôn (five of these were dismissed in connection with the capitation-tax frauds), three fewer in Myaungmya, two fewer in each of the three districts of Kyaukpyu, Pegu and Tharrawaddy and one less in Akyab, Hanthawaddy, Henzada and in the Southern portion of Thayetmyo district. On the other hand the Deputy Commissioner, Thayetmyo, has included in Statement IX, Part I, 20 "*Myothugyis*" belonging to the Minhla subdivision which came under the (Lower) Burma Land and Revenue Act in April 1902. In future these should be shown as village headmen and not as circle thugyis.

**Commission paid for assessment and collection of revenue :— (i) to Circle Thugyis.** *Statement IX, Part I, page 54.*

The commission disbursed during the year was naturally slightly less than during the 15 months previous. The amount remaining for disbursement at the close of the year was largest in Kyaukpyu, where the delay—

"was due to certain circle thugyis being called upon to explain against their removal for failure to collect the revenue in due time and general negligence."

The number of village headmen naturally increased with the introduction of the system of collection by their agency into the 21 circles which fell vacant during the year. The largest district increase (161 in Thayetmyo) is, however, due to the fact that hitherto all the village headmen in the Minhla subdivision have been omitted from Statement IX, Part II. In Thôngwa 105 new charges were created and in Thatôn, 101 headmen became revenue collectors during the year. The total amount of commission earned was nearly 13 lakhs and of this all but Rs. 53,034 was disbursed during the year. The difference between earnings and disbursements was largest in Yamèthin, where it amounted to Rs. 17,114 or considerably more than half the total amount earned. The delay was due to the fact that payment was withheld under Rule 178 (*2*) of the Rules under the Upper Burma Land and Revenue Regulation till all the petty items for which revenue recovery certificates had been sent to other districts were cleared up. The Financial Commissioner considers that the Rule may suitably be modified to give the Deputy Commissioner some discretion in the matter. In most cases, when a headman has represented that an assessee has gone to some other district, and a recovery certificate has issued, his responsibility is at an end. In Pakôkku deductions on account of payment of surveyors and of income-tax account for the Rs. 5,027 by which the entry in column 4 of Statement IX, Part II, differs from the entry in column 3. In the Payagale township of Pegu, the headmen are said to have been backward in coming forward for their commission.

**(ii) to Village headmen.** *Statement IX, Part II, page 55.*

*Thayetmyo.*

*Thôngwa. Thatôn.*

*Yaméthin.*

*Pakôkku.*

*Pegu.*

Payment of Commission.

Article 145 of the Burma Treasury Manual was amended during the year at the instance of the Financial Commissioner so as to permit Deputy Commissioners to direct that all village headmen be paid their commission at the township or other treasure-chest in which they credit their collections at the time of the payment of the last instalments. All Deputy Commissioners except the Deputy Commissioner, Shwebo, have now taken full advantage of the discretion allowed them; the system has worked well and satisfactorily in every district except Yamèthin where mistakes were made in the Township offices in calculating commission due. When on tour the Financial Commissioner discovered that the table for calculating commission reproduced in the "Rules for the guidance of Sub-treasury Officers" was not used in many offices, every item being laboriously worked out. Deputy Commissioners should take steps to see that time is not thus wasted. Even so, however, it is doubtful whether the new system involves so much labour as the old, where the headman submitted his application for commission to the Township Officer who sent it through his Subdivisional Officer to the Deputy Commissioner, who in turn caused a cheque to be made out and returned to the Township Officer, who then sent a notice to the headman who finally appeared to claim the cheque which was then cashed.

Security.

The mutual security system was in force in nearly every district except Minbu where an attempt to introduce it appears to have been defeated by the reluctance of the headmen to combine together and by their preference for the security of their co-villagers.

Defalcations.

There were some 12 defalcations by village headmen during the year of report; in all of these but one the money has been recovered; in the remaining case sanction has been asked to strike off part of the money in respect of which default was made, as to recover it from the co-sureties would reduce them to beggary.

In not a few cases headmen were discovered to have tampered with tax-receipts.

**26.** The area granted or leased for cultivation during the year exceeded 100,000 acres, or nearly double the acreage disposed of in 1900-01. In Lower Burma 16,974* applications for grant awaited disposal at the beginning of the year; 19,809 fresh applications were received; 22,596 were dealt with; and 14,187, many of which were filed shortly before the close of the hot season of 1903 and therefore too late to be taken up during the 12 months under review, remained pending on the 30th June. New applications were again most numerous in Amherst, where 4,387 were made during the year, Akyab again coming second with 3,086. In both these districts the ordinary work is not so heavy as practically to preclude the possibility of the district staff dealing with a very large number of the applications. In Akyab—

**(i) Area granted or leased for cultivation.**

*Statement X, column 2, page 56.*

**Grants in Lower Burma.**

* Revised figures.

*Amherst.*

*Akyab.*

"The number of pending cases is very large in Naaf, Rathedaung, Kaladan, Myohaung and Minbya townships and it was due to the work in these offices being heavy.

"No special establishment was entertained for the preparation of *potta* maps. The present Land Records staff is quite incapable of coping adequately with the survey of grants. Survey fees will accordingly be levied and a special establishment will have to be maintained during the ensuing season."

On this the Commissioner of Arakan (Mr. Todd-Naylor, C.I.E.), comments—and his remarks apply, he says, to the other two districts of his division—as follows:—

"The delay is entirely due to lack of system and disregard of rules. The number pending would have been much larger but for the orders passed by the Deputy Commissioner. By June next year the majority will have been disposed of. I have suggested a special *potta* establishment which is necessary."

*Amherst.*

In Amherst the number of applications pending at the close of the year was 3,413, or more than the total dealt with during the 12 months of report. A special establishment will probably be necessary there, as in Akyab, to clear off arrears.

The area granted was largest in Thôngwa (14,754 acres), and in Toungoo (14,404). In both districts a special Myoôk was employed to deal with applications. The Deputy Commissioner, Toungoo, protests against the employment of Burman officers on this duty in view of the great opportunities for enrichment without detection. It may be noted that although only 1,409 cases were disposed of in Toungoo the area granted was 14,404 acres, the corresponding figures in Thôngwa being 2,705 applications and 14,754 acres, and in Pegu, 4,238 applications and only 13,400 acres. These figures apparently indicate either that the Toungoo applicant was in the majority of instances a *bonâ fide* cultivator or that there was a lack of proper supervision over the work of the Grant Officer. In Pegu where the number of cases pending at the close of the year was reduced to 2,090, or less than half the total awaiting disposal at its commencement —

*Thôngwa.*
*Toungoo.*
*Pegu.*

"Five special officers were"—the Deputy Commissioner writes—"sanctioned to deal with the large number of *potta* applications pending from the previous year, the general direction and superintendence being vested in Captain Nethersole.

"In consequence of the perfunctory methods of previous Revenue Officers, who had issued grants wholesale to bogus cultivators and fraudulent land grabbers, a large quantity of land, principally in Payagale township, had fallen into the hands of capitalists, and it seemed to me that here was the special sphere to which the senior Grant Officer's energies should be devoted. Maung Shwe Po, an officer with some local experience, and Maung Gyi were deputed to hold the enquiries necessary for the issue of grants in the large accretions east of the Kawa township, while Maung Shwe, the late Township Officer of Pyuntaza, decided cases in that township, and Maung Myat Win in Nyaunglebin township. Of these officers there can be no question that Captain Nethersole was far and away the most careful and thorough in his enquiries, the most untiring in his exertions, and the most successful in his results. I was called upon to examine a very large number of cases investigated by him, which were either sent on as being beyond his powers to finally decide, or came up on appeal, and I can only say that it is appalling to think what organized and far-reaching attempts have been made to secure land by capitalists and what a disastrous state the district would have been reduced to, if no more care had been exercised than was the case in the year 1899-1900. In one case as many as 60 grants of 25 or 50 acres each were applied for by one family, or rather a number of persons all more or less closely related, a fact, however, which was only discovered just in time, and after the usual enquiries had failed to elicit anything extraordinary or suspicious. Instances have frequently been brought to notice in which money was advanced on the security of land for which a grant had merely been applied, and had not yet issued and it is remarkable to observe the recklessness which land hunger has produced in the calculating money-lender.

"The largest number of grants was issued in the Kawa township, a fact which may be due to two causes, *i.e.*, that there was an enormous area available, sufficient indeed to satisfy the cultivator with most ambitious ideas, and that the soil is comparatively poor, and therefore not a sufficiently promising field for the capitalist. In Nyaunglebin the progress made with grant work was hardly satisfactory. The area within which grants were applied for practically included the whole township, and before the Grant Officer's arrival the special survey staff were distributed throughout this area. Instead of altering these arrangements, and concentrating his entire attention on one particular block, Maung Myat Win, for the first two months after his appointment, seems to have spent most of his time in travelling from one circle of the township to another investigating isolated cases. This mistake did not occur elsewhere, for the reason that available land was confined to very few circles, but it is important that it should not be repeated in future years. It is strange indeed that the Grant Officer did not at any time represent his difficulties, although he frequently had opportunities to make suggestions while I was touring in Nyaunglebin in February. In Pyuntaza township the Grant Officer, whose work the previous year had been specially commended, found himself unable to issue more than 14 grants out of 701 cases disposed of. That his action was justifiable seems clear from the fact that not a single appeal has as yet been made against his decisions. But if that be so, it is surely unnecessary that a special staff should be entertained to deal with grant cases in this neighbourhood. On the east of the Railway line the land is too deeply inundated for cultivation, but on the west, in Bawni circle, there is still a considerable area available. The country, however, is notoriously unhealthy."

Only 416 new applications were filed during the year in Myaungmya, and although 1,228 were disposed of, the area granted was only 2,242 acres as compared with 6,556 in 1901-02. The cause of this, says the Deputy Commissioner, was—

*Myaungmya.*

"a growing disinclination to take grants for cultivation, it being generally believed that a squatter has a much more secure tenure than a *potta*-holder."

As the Commissioner, Irrawaddy Division (Mr. Porter), remarks, the revenue staff is inadequate for the strict supervision of squatters and in consequence devotes the greater part of its attention to the grantees who are less numerous and under greater control. Very great attention has recently been paid to the enforcement of the conditions of grants both in Myaungmya and Pegu, and the result will probably be a decrease in the number of applications from non-cultivators.

**Proposal to suspend operation of grant rules.**

During the year the Financial Commissioner consulted all Commissioners in Lower Burma regarding a proposal to suspend the issue of grants and to permit free squatting, subject, of course, to supervision. The chief argument advanced in favour of the suggestion was the fact that the proportions of old land held under squatter's tenure and of new land taken up by squatters were much greater than the proportions of land held on or taken up in grant. The proposals received strong support in the Pegu division; but elsewhere, opinion was in the main adverse, the chief objection raised being the possibility that rival applicants for the same piece of land would proceed to blows instead of, as now, to the nearest Revenue Officer to file their applications. Mr. Hall doubts whether the filing of an application which may be disposed of several months hence and certainly not till after the next harvest, can possibly have any effect in restraining men who would otherwise come to blows in their eagerness to secure the land for immediate cultivation. He is disposed to agree with the Deputy Commissioner, Tharrawaddy's remark in the following extract from his report that the "abolition" of *pottas* would reduce the number of disputes rather than the reverse.

Major Browning writes:—

"I think the system of *pottas* is in many respects objectionable and I have already reported in favour of its abolition. No sooner does one man apply for the *potta* than half a dozen applicants appear and dispute his claim. Again it is frequently found that a *potta* applied for by one man overlaps land already worked, whether under *pottas* or otherwise, by others. Endless confusion, delays and worry therefore result. The *potta* system gives rise to many disputes and to much ill-feeling, and I believe that, were the system abolished and persons allowed to occupy lands in an ordinary way subject only to assessment by the Revenue Surveyor, much fewer disputes would arise. The *potta* system is productive of great delays and much work and worry to all concerned."

The Financial Commissioner's proposal that the suggested suspension of the grant rules may be experimentally tried in the Pegu division is now before the Local Government. Mr. Hall would prefer the grant system were it practicable to dispose of applications as rapidly as they are made and to prohibit any other mode of acquiring land.

**Potta Survey establishments.**

The work of the special *potta* survey establishments is now as a rule much better than in former years. "The trapezium floating in space"—to quote the apt description given by the Deputy Commissioner, Mergui,—which was the usual plan of the land submitted by the *potta* surveyors of no remote date is, as a rule, no longer accepted. Maps must contain some permanent land mark from which it will always be possible to mark out on the ground the area represented in the plan.

*Mergui.*

The Deputy Commissioner, Mergui, complains that the maximum fee per acre leviable under Rule 48 of the Rules under the (Lower) Burma Land and Revenue Act is—

"altogether inadequate in this district owing to the enormous distances to be travelled before the land is reached and the difficulty of communications. When a man has to survey a 5-acre grant 80 miles away by boat it is absurd to offer him Rs. 2-8 for his work. It was found that the rate for surveyors, who were engaged by the month, worked out to something like Rs. 1-8 per acre without any neglect of work on their part. The fee system, in fact, is absolutely unworkable in this district."

The remedy lies in Mr. Grant-Brown's own hands. The Local Government, in the exercise of the power conferred by the rule, may sanction a special rate for Mergui, such as has been sanctioned in the Upper Chindwin and Ruby Mines districts, for reasons precisely similar to those urged by the Deputy Commissioner, Mergui.

**Leases in Upper Burma.**

The number of applications for leases of land for cultivation in Upper Burma disposed of during the year was 2,889, leaving 2,014 pending on 30th June 1903; while the area leased was 9,816 acres. Of the pending proceedings Mandalay is responsible for no fewer than 900, uncertainty as to the alignment of the watercourses on the Mandalay Canal being the chief cause of delay. In Sagaing 859 applications and an area of 1,775 acres were disposed of. Sagaing, Myingyan and Katha contributed the bulk of the area leased in the 15 months dealt with in the report for 1901-02, with acreages of 4,037, 2,925 and 2,625 respectively, but while in the year of report Sagaing maintained its place with the greatly diminished area of 1,775 acres, the area leased in Myingyan fell to 719 acres. The general decrease is undoubtedly attributable to the difference in the period of report, but in Myingyan an additional cause was the fact that most of the available land under the new Kanna tank had already been taken up.

*Mandalay.*
*Sagaing.*

In pursuance of the policy of discouragement initiated by Mr. Todd-Naylor, C.I.E., when Commissioner of the Division, no leases were issued in the Minbu division. In Meiktila—

*Minbu division.*

"Very few applications for leases of land for cultivation are received. As a rule people occupy waste land without lease, and it is only in those cases where a dispute as to ownership has arisen that leases are applied for, consequently cases are frequently complicated and take longer to dispose of than could be expected."

In several districts, cultivators have in the past been encouraged, where not compelled, to take out leases and have been brought to believe that occupation of available land without written authority is little less than a crime. Once they are disabused of this idea it is probable that applications for leases will be made only when two or more cultivators covet the same piece of land.

**Proposal to suspend operation of lease rules.**

All Commissioners in Upper Burma were consulted during the year as to the advisability of extending the system of discouraging applications for leases from Minbu to the remaining divisions. Opinions were divided and the Local Government has decided that the lease rules should remain in force but that cultivators should ordinarily not be compelled to take out leases.

**(ii) Area granted revenue-free for religious edifices:—**
*Statement X, column 3, page 56.*

One hundred and thirty-two acres were granted revenue-free for the consecration of *theins*, for the erection of monasteries and of other religious edifices. The greater part of this area was either not liable to or not assessed to revenue.

**(iii) Area granted revenue-free for public purposes:—**
*Statement X, column 4, page 56.*

The area granted free of revenue for public purposes (104·33 acres) was considerably more than that granted in the preceding 15 months. Eight acres were set apart for cemeteries for members of the *ex*-Royal family and for Native Christians in Mandalay. The 9·77 acres alienated in the Lower Chindwin includes the land granted for use as burial ground and burning ghât by the Mahomedans and Hindus of the Military Police Battalion. In Rangoon—

*Mandalay.*

"The total area granted revenue-free during the year amounted to 83·59 acres. Of this 18·12 acres in Upper Phayre Street was transferred to the Municipality in connection with the Dhoby Wash-house scheme, while the balance (65·47 acres) area is set apart for the Victoria Memorial Gardens."

**Assignments of land revenue.**
*Statement X-A., page 57.*

27. An addition of Rs. 1,265 was made during the year of report to the total amount of the land revenue assigned in perpetuity. Seventy per cent. of this amount represents the assessment leviable, but as a rule never hitherto levied, on land assigned for the maintenance of thugyis in Pakôkku, Minbu, Ruby Mines, Upper Chindwin and Kyauksè districts. The assignments in Pakôkku and the Ruby Mines were merely formal. They represent the revenue assessable on the balance of land left in the hands of thugyis after the resumption of the greater part of the area formerly held by them as *thugyisa*.

28. Little change took place in the grants made under the old Waste Land Grant Rules in force before the Land and Revenue Act, 1876, was passed. In Hanthawaddy the rate of assessment was raised in the case of 11 grants with a resultant increase of Rs. 2,333 in revenue. In Pegu 1,000 acres of the Kyauktaga grant came under assessment; the area under cultivation in this grant is roughly estimated at 5,000 acres. In Akyab the question of renewing the lease of the Chaungba grant came up for consideration.

**Waste land grants under the old rules.**

The revenue from all the grants was collected without difficulty.

29. Close attention continued to be paid during the year to the proceedings of Collectors under the Land Acquisition Act, 1894, and more than one officer was censured by the Local Government for giving extravagant awards. The question of amending the Directions under the Act partly with a view to secure Government from the action of indiscreet Collectors and partly to secure a better record of lands actually acquired was discussed and the Financial Commissioner's proposals are now before the Local Government.

**Land acquisition.**

30. The district reports show that there was a very distinct improvement in the attention paid by Deputy Commissioners to the duty of inspecting their subordinate offices. The Financial Commissioner is indebted to Messrs. Gates and Todd-Naylor (Commissioners of Meiktila and Arakan during the year of report) for their very thorough and searching inspections which embraced almost every office in their respective divisions. Mr. Porter, Commissioner, Irrawaddy Division, also made a number of useful inspections. Among Deputy Commissioners, Major Maxwell was again most conspicuous and found time to spare from his multifarious duties as over-worked Deputy Commissioner of the Thôngwa district to examine all the offices of his subordinates.

**State of revenue offices and inspections.**

Mr. Norton inspected the District Revenue offices and Record-rooms of nine districts and Mr. Hall of seven. Mr. Hall also repeated Mr. Norton's tour of 1901 up the Chindwin river and down the Irrawaddy, and inspected eight Subdivisional and Township offices. In all of these a very considerable improvement had been effected since the date of previous inspection. Much more attention is now paid to correct procedure and office routine and in consequence papers are not so frequently neglected or lost sight of. The Millenium in this respect is, however, still far off, and the following remarks of the Deputy Commissioner, Katha, apply to the subordinate, and even the district officers of other districts:—

"The most serious defect found is the tendency to treat the public as something less than human, *i.e.*, delay, unpunctuality, and disregard for the convenience of the public. Some Myoôks will keep a matter, *e.g.*, application for leave to open a small village, irrigation work, or *potta* case, which could be settled at once by a personal visit involving a short walk, pending for months, till all chance of getting the *potta* or of opening the irrigation work for the season is gone. Some of them will not see the hardship involved in calling in thugyis and others for almost nothing—20 odd miles. Township Officers do not always realise that they are public servants and not feudal lords. Such conduct of affairs must and does irritate the people. The worry of dancing attendance on a Myoôk often prevents a cultivator applying for remission if the amount is small."

31. With one or two exceptions, the officers in charge of the various districts of the Province during the year of report performed their duties as Revenue Officers to the Financial Commissioner's satisfaction. Extracts from the district reports regarding the good work done by subordinate Revenue Officers are quoted in an Appendix which will be bound up with the copies of the report distributed to district officers.

**Work of Revenue Officers.**

32. The Financial Commissioner considers that the year of report was one of continued progress. There is no doubt, however, that the Revenue work of this Province more and more demands the undivided attention of officers and that the entire separation of the Judicial and Executive functions is becoming more and more a crying necessity. Increased salaries are urgently required for the clerical establishments of the sub-

**Concluding remarks.**

ordinate offices in Lower Burma. The pay which was adequate a few years ago is no longer adequate in view of the increasing wealth of the Province and the gradual rise in the standard of living in the towns, quite apart from the greatly increased volume of work. Lack of method and a deeply engrained habit of procrastination are no doubt accountable for much of the overwork found in Township offices, but even if due allowance be made for these factors, there is undoubtedly very heavy and constant work to be done by the clerical staff.

By order,

W. J. KEITH,

*Secretary to the Financial Commissioner, Burma.*

RANGOON:
*The 8th November 1903.*

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STATEMENT I.—*Land Revenue.—Area assessed and Revenue Demand, Remissions, Collections and Outstandings for the year ended the 30th June 1903*—(paras. 6 to 8, pages 4-12).

| Division and district. | Area assessed in acres. | Demand. | | Remissions. | | * Collections. | | Outstandings. |
|---|---|---|---|---|---|---|---|---|
| | | Arrears. | Current. | Arrears. | Current. | Arrears. | Current. | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | Acres. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| ARAKAN. Akyab ... | 743,721 | 167 | 12,41,323 | 97 | 2,322 | 70 | 12,38,898 | 103 |
| ARAKAN. Northern Arakan ... | 10,834 | ... | 7,353 | ... | ... | ... | 7,353 | ... |
| ARAKAN. Kyaukpyu ... | 154,618 | 6,779 | 2,31,576 | 22 | 1,861 | 6,757 | 2,29,631 | 84 |
| ARAKAN. Sandoway ... | 67,021 | 2,421 | 1,07,728 | 73 | 1,288 | 2,348 | 1,06,412 | 28 |
| PEGU. Rangoon Town ... | 3,732 | ... | 10,348 | ... | ... | ... | 10,330 | 18 |
| PEGU. Hanthawaddy ... | 1,171,567 | 315 | 34,10,138 | 171 | 42,408 | 144 | 33,67,730 | ... |
| PEGU. Pegu ... | 745,175 | 175 | 18,18,254 | 143 | 8,192 | 32 | 18,10,062 | ... |
| PEGU. Tharrawaddy ... | 464,626 | ... | 10,19,922 | ... | 9,020 | ... | 10,10,820 | 82 |
| PEGU. Prome ... | 345,204 | 6 | 4,88,307 | ... | 8,611 | 6 | 4,79,691 | 5 |
| IRRAWADDY. Thôngwa ... | 937,420 | 6,241 | 21,28,744 | 1,749 | 45,810 | 4,492 | 20,79,076 | 3,858 |
| IRRAWADDY. Bassein ... | 607,430 | 2,575 | 13,09,304 | 1,115 | 14,427 | 1,460 | 12,92,939 | 1,938 |
| IRRAWADDY. Henzada ... | 512,127 | ... | 12,10,066 | ... | 7,088 | ... | 12,02,958 | 20 |
| IRRAWADDY. Myaungmya ... | 553,010 | 8,285 | 11,04,436 | 22 | 2,044 | 8,263 | 10,99,527 | 2,865 |
| TENASSERIM. Toungoo ... | 277,896 | ... | 5,98,078 | ... | 6,916 | ... | 5,89,907 | 1,255 |
| TENASSERIM. Salween ... | 22,390 | ... | 21,847 | ... | ... | ... | 20,780 | 1,067 |
| TENASSERIM. Thatôn ... | 592,615 | ... | 11,23,457 | ... | 27,471 | ... | 10,95,986 | ... |
| TENASSERIM. Amherst ... | 368,286 | 96 | 6,76,181 | 89 | 3,077 | 7 | 6,73,050 | 54 |
| TENASSERIM. Tavoy ... | 120,784 | 3,067 | 2,08,851 | 1,013 | 345 | 2,054 | 2,07,559 | 947 |
| TENASSERIM. Mergui ... | 93,924 | 487 | 1,62,999 | 226 | 386 | 261 | 1,62,532 | 81 |
| MINBU. Thayetmyo ... | 187,725 | 62 | 2,31,714 | ... | 2,400 | 62 | 2,29,274 | 40 |
| MINBU. Pakôkku ... | 50,796 | 19,676 | 1,15,674 | 496 | 53 | 19,180 | 1,13,334 | 2,287 |
| MINBU. Minbu ... | 160,561 | 5 | 2,98,160 | ... | 18,297 | 5 | 2,77,034 | 2,829 |
| MINBU. Magwe ... | 11,998 | 847 | 43,108 | 8 | 158 | 839 | 41,811 | 1,139 |
| MANDALAY. Mandalay ... | 124,548 | 407 | 4,12,820 | ... | 24,452 | 407 | 3,69,427 | 18,941 |
| MANDALAY. Bhamo ... | 16,411 | ... | 24,520 | ... | 818 | ... | 23,702 | ... |
| MANDALAY. Myitkyina ... | ... | 192 | 11,558 | 29 | 97 | 163 | 11,461 | ... |
| MANDALAY. Katha ... | 165,412 | ... | 1,78,283 | ... | 1,542 | ... | 1,76,741 | ... |
| MANDALAY. Ruby Mines ... | 8,412 | ... | 16,876 | ... | 31 | ... | 16,845 | ... |
| SAGAING. Shwebo ... | 1,082 | ... | 16,228 | ... | 253 | ... | 15,550 | 425 |
| SAGAING. Sagaing ... | 57,802 | †1,758 | 85,944 | ... | 760 | 1,758 | 85,101 | 83 |
| SAGAING. Lower Chindwin ... | 285,049 | ... | 58,987 | ... | ... | ... | 57,328 | 1,659 |
| SAGAING. Upper Chindwin ... | ... | 37 | 55,452 | ... | 159 | 37 | 55,227 | 66 |
| MEIKTILA. Kyauksè ... | 163,534 | ... | 6,40,110 | ... | 41,233 | ... | 5,98,877 | ... |
| MEIKTILA. Meiktila ... | 253,376 | ... | 3,34,133 | ... | 3,152 | ... | 3,30,981 | ... |
| MEIKTILA. Yamèthin ‡ | 2,924 | ... | 6,169 | ... | ... | ... | 6,163 | 6 |
| MEIKTILA. Pyinmana ‡ | 48,678 | 63 | 48,088 | 9 | 756 | 54 | 47,307 | 25 |
| MEIKTILA. Myingyan ... | 457,483 | †206 | 3,76,147 | 206 | 1,183 | ... | 3,74,964 | ... |
| Total 1902-03 ... | ... | †53,867 | 1,98,32,883 | 5,468 | 2,76,610 | 48,399 | 1,95,16,368 | 39,905 |
| Total 1901-02 ... | ... | 4,34,575 | 1,96,95,318 | 58,041 | 94,754 | 3,76,534 | †1,95,46,697 | †53,867 |

* Excess collections excluded. | † Revised figures. | ‡ Subdivisions.

STATEMENT II.—*Water-rate.—Area assessed, Demand, Remissions, Collections and Balances for the year ended the 30th June 1903*—(para. 10, page 13).

| Division and district. | Area assessed in acres. | Demand. | | Remissions. | | * Collections. | | Outstandings. |
|---|---|---|---|---|---|---|---|---|
| | | Arrears. | Current. | Arrears. | Current. | Arrears. | Current. | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | Acres. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| SAGAING ... Shwebo ... | 7,787 | † 34 | 10,153 | ... | ... | † 34 | 10,153 | ... |
| SAGAING ... Sagaing ... | 145 | ... | 347 | ... | ... | ... | 347 | ... |
| MEIKTILA ... Kyaukse ... | 1,989 | ... | 5,814 | ... | ... | ... | 5,814 | ... |
| MEIKTILA ... Meiktila ... | 38 | ... | 116 | ... | ... | ... | 116 | ... |
| MEIKTILA ... Yamèthin ... | 18,174 | ... | 28,156 | ... | 23 | ... | 28,133 | ... |
| Total 1902-03 ... | 28,133 | † 34 | 44,586 | ... | 23 | † 34 | 44,563 | ... |
| Total 1901-02 ... | 29,584 | 26,499 | 44,564 | 123 | 77 | 26,376 | † 44,453 | † 34 |

* Excess collections excluded. | † Revised figures.

STATEMENT III-A.—*Capitation-tax.—Number of persons assessed, Demand, Remissions, Collections and Balances for the year ended the 30th June 1903* (Lower Burma only)—(para. 11, pages 15-17).

| Division and district. | Number of persons assessed. | Demand. | | Remissions. | | ‡ Collections. | | Outstandings. |
|---|---|---|---|---|---|---|---|---|
| | | Arrears. | Current. | Arrears. | Current. | Arrears. | Current. | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| ARAKAN ... Akyab ... | 105,899 | ... | 4,42,947 | .. | 3,934 | ... | 4,39,005 | 8 |
| ARAKAN ... Northern Arakan | 4,790 | ... | 4,790 | ... | ... | ... | 4,790 | ... |
| ARAKAN ... Kyaukpyu ... | 40,682 | ... | 1,70,950 | ... | 5,141 | ... | 1,65,809 | ... |
| ARAKAN ... Sandoway ... | 20,369 | ... | 73,211 | ... | 2,966 | ... | 70,245 | ... |
| PEGU ... Hanthawaddy ... | 114,878 | ... | 4,67,569 | ... | 3,900 | ... | 4,63,669 | ... |
| PEGU ... Pegu ... | 81,075 | ... | 3,35,606 | ... | 3,194 | ... | 3,32,412 | ... |
| PEGU ... Tharrawaddy ... | 83,761 | ... | 3,69,968 | ... | 1,783 | ... | 3,68,185 | ... |
| PEGU ... Prome ... | 73,027 | ... | 3,00,522 | ... | 2,016 | ... | 2,98,506 | ... |
| IRRAWADDY Thôngwa ... | 104,628 | ... | 4,41,575 | ... | 6,963 | ... | 4,34,612 | ... |
| IRRAWADDY Bassein ... | 75,752 | ... | 3,35,147 | ... | 3,169 | ... | 3,31,978 | ... |
| IRRAWADDY Henzada ... | 101,439 | .. | 4,44,518 | ... | 1,441 | ... | 4,43,077 | ... |
| IRRAWADDY Myaungmya ... | 63,393 | ... | 2,74,220 | ... | 3,931 | ... | 2,70,289 | ... |
| TENASSERIM Toungoo ... | 54,778 | ... | 2,15,210 | ... | 1,508 | ... | 2,13,666 | 36 |
| TENASSERIM Salween ... | 8,142 | ... | 18,177 | ... | 15 | ... | 18,162 | ... |
| TENASSERIM Thatôn ... | 76,431 | ... | 3,05,515 | ... | 1,169 | ... | 3,04,346 | ... |
| TENASSERIM Amherst ... | 50,851 | ... | 2,14,000 | ... | 527 | ... | 2,13,473 | ... |
| TENASSERIM Tavoy ... | 23,421 | ... | 93,695 | ... | 1,178 | ... | 92,517 | ... |
| TENASSERIM Mergui ... | 19,900 | ... | 73,778 | ... | 790 | ... | 72,987 | 1 |
| MINBU ... Thayetmyo ... | 53,609 | ... | 2,12,480 | ... | 748 | ... | 2,11,732 | ... |
| Railway Company's employés ... | ... | ... | 11,412 | ... | ... | ... | 11,412 | ... |
| Irrawaddy Flotilla Company's employés. | ... | ... | 3,454 | ... | ... | ... | 3,454 | |
| Total 1902-03 ... | 1,156,825 | ... | 48,08,744 | ... | 44,373 | ... | 47,64,326 | 45 |
| Total 1901-02 ... | 1,128,618 | 1,321 | 46,78,961 | 511 | 44,273 | 810 | 46,34,688 | ... |

‡ Excess collections excluded.

STATEMENT III-B.—Thathameda—*Number of households assessed, Demand, Remissions, Collections and Balances for the year ended the 30th June 1903.* (Upper Burma only)—(para. 13, pages 18-20).

| Division and district. | Number of households assessed. | Demand. | | Remissions. | | * Collections. | | Outstandings. |
|---|---|---|---|---|---|---|---|---|
| | | Arrears. | Current. | Arrears. | Current. | Arrears. | Current. | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Minbu ... Pakôkku ... | 75,100 | 280 | 7,46,080 | 74 | 88,816 | 206 | 6,57,264 | ... |
| Minbu ... | 50,226 | ... | 2,54,513 | ... | 1,239 | ... | 2,53,231 | 43 |
| Magwe ... | 50,970 | ... | 5,09,319 | ... | 38,504 | ... | 4,70,698 | 117 |
| Mandalay ... Mandalay ... | 36,265 | ... | 2,80,617 | ... | 2,434 | ... | 2,78,183 | ... |
| Bhamo ... | 9,256 | ... | 1,05,192 | ... | 1,278 | ... | 1,03,914 | ... |
| Myitkyina ... | 12,048 | 366 | 53,707 † 18,953 | 212 | 670 | 154 | ‖ 71,954 | 36 |
| Katha ... | 38,845 | 125 | 3,79,658 | 60 | 1,486 | 65 | 3,78,172 | ... |
| Ruby Mines ... | 8,140 | ... ... | 80,022 † 20,000 | ... ... | 588 ... | ... ... | 79,434 † 20,000 | ... ... |
| Sagaing ... Shwebo ... | 64,365 | ... | 5,18,241 | ... | 4,692 | ... | 5,13,519 | ... |
| Sagaing ... | 59,087 | ... | 5,90,422 | ... | 67,376 | ... | 5,23,046 | ... |
| Lower Chindwin | 59,681 | ... | 5,25,867 | ... | 20,057 | ... | 5,05,810 | ... |
| Upper Chindwin | 28,805 | 538 ... | 2,68,335 † 500 | 291 ... | 7,643 ... | 247 ... | 2,60,650 † 500 | 42 |
| Meiktila ... Kyauksè ... | 32,276 | ... | 1,65,082 | ... | 803 | ... | 1,64,279 | ... |
| Meiktila ... | 50,279 | ... | 1,58,549 | ... | 2,231 | ... | 1,56,318 | ... |
| Yamèthin ¶ | 27,497 | 80 | 1,95,426 | 60 | 1,661 | 20 | 1,92,681 | 884 |
| Pyinmana ¶ | 17,247 | 491 | 1,66,499 | ... | 5,832 | 491 | 1,60,577 | 90 |
| Myingyan ... | 72,889 | ‡ 7 | 2,17,051 | ... | 1,307 | 7 | 2,15,744 | ... |
| Railway Company's employés ... | ... | ... | 10,153 | ... | ... | ... | 10,153 | ... |
| Irrawaddy Flotilla Company's employés. | ... | ... | 3,454 | ... | ... | ... | 3,454 | ... |
| Total 1902-03 ... | 692,976 | ‡ 1,887 | ‖ 52,67,410 | 697 | 2,46,617 | 1,190 | ‖ 50,19,581 | 1,212 |
| Total 1901-02 ... | 6,91,675 | 12,830 | 51,78,552 | 5,498 | ‡ 73,793 | 7,332 | 51,02,872 | ‡ 1,887 |

* Excess collections excluded.
† Tribute.
‡ Revised figures.
¶ Subdivisions.
‖ Includes Tribute.

STATEMENT IV-A.—*Capitation-tax—Classification of Exemptees for the year ended the 30th June 1903.* (Lower Burma only)—(para. 12, pages 17 and 18).

| Division and district. | Government servants and pensioners. | Priests and schoolmasters. | Village headmen. | Poverty and old age. | Immigrants. | Persons assessed to income-tax. | Others. | Total. |
|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Arakan ... Akyab ... | 403 | 887 | 1,207 | 6,692 | 123 | 104 | ... | 9,416 |
| Northern Arakan | 291 | 3 | 9 | 118 | ... | ... | 3 | 424 |
| Kyaukpyu ... | 333 | 421 | 670 | 3,536 | ... | 28 | 713 | 5,701 |
| Sandoway ... | 429 | 211 | 230 | 2,274 | ... | 39 | 79 | 3,262 |
| Pegu ... Hanthawaddy ... | 949 | 1,547 | 816 | 6,162 | ... | 200 | 32 | 9,706 |
| Pegu ... | 754 | 938 | 541 | 3,876 | ... | 502 | 20 | 6,631 |
| Tharrawaddy ... | 823 | 742 | 692 | 7,387 | ... | 693 | 4 | 10,341 |
| Prome ... | 576 | 631 | 670 | 8,526 | ... | 217 | ... | 10,620 |
| Irrawaddy Thôngwa ... | 542 | 802 | 774 | 4,123 | 84 | 859 | 278 | 7,462 |
| Bassein ... | 811 | 627 | 709 | 5,148 | ... | 168 | ... | 7,463 |
| Henzada ... | 590 | 1,363 | 601 | 8,635 | ... | 1,054 | 380 | 12,623 |
| Myaungmya ... | 391 | 507 | 664 | 2,754 | ... | 359 | 14 | 4,689 |
| Tenasserim Toungoo ... | 337 | 470 | 693 | 2,502 | ... | 169 | 5 | 4,176 |
| Salween ... | 260 | 40 | 112 | 101 | 8 | ... | 1 | 522 |
| Thatôn ... | 510 | 929 | 453 | 5,029 | ... | 125 | 11 | 7,057 |
| Amherst ... | 527 | 1,226 | 344 | 4,739 | ... | 90 | ... | 6,926 |
| Tavoy ... | 550 | 671 | 178 | 3,394 | ... | 249 | 23 | 5,065 |
| Mergui ... | 426 | 203 | 160 | 1,327 | 33 | 184 | 3 | 2,336 |
| Minbu ... Thayetmyo ... | 542 | 491 | 715 | 6,001 | ... | 57 | 37 | 7,843 |
| Total 1902-03 ... | 10,044 | 12,709 | 10,238 | 82,324 | 248 | 5,097 | 1,603 | 122,263 |
| Total 1901-02 ... | 11,469 | 12,442 | 9,159 | 74,901 | 16 | 5,970 | 2,005 | 116,112 |

STATEMENT IV-B.—Thathameda.—*Classification of Exemptees for the year ended the 30th June 1903. (Upper Burma only)*—(para 14, page 20).

| Division and district. | Government servants and pensioners. | Priests and schoolmasters. | Village headmen and *ywasayes.* | Poverty. | Immigrants. | Newly married couples. | *Ywagaungs.* | Others. | Total. |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| MINBU ... Pakôkku ... | 641 | 1,593 | 1,833 | 6,445 | 4 | 1,254 | 348 | 216 | 12,334 |
| Minbu ... | 742 | 1,110 | 808 | 3,812 | ... | 880 | 406 | 156 | 7,914 |
| Magwe ... | 509 | 884 | 863 | 3,213 | 5 | 1,044 | 193 | 183 | 6,894 |
| MANDALAY... Mandalay ... | 810 | 1,150 | 372 | 4,526 | ... | 484 | 310 | 461 | 8,113 |
| Bhamo ... | 227 | 188 | 250 | 697 | 89 | 155 | 79 | 30 | 1,715 |
| Myitkyina ... | 167 | 155 | 136 | 157 | 48 | 29 | 24 | 48 | 764 |
| Katha ... | 413 | 697 | 945 | 1,216 | 5 | 480 | 264 | 14 | 4,034 |
| Ruby Mines ... | 213 | 190 | 215 | 232 | ... | 102 | 37 | 15 | 998 |
| SAGAING ... Shwebo ... | 993 | 1,638 | 1,500 | 4,038 | 1 | 923 | 331 | 154 | 9,578 |
| Sagaing ... | 549 | 1,923 | 741 | 3,845 | 6 | 923 | 298 | 430 | 8,715 |
| Lower Chindwin | 580 | 1,612 | 1,005 | 3,125 | 7 | 466 | 127 | 150 | 7,072 |
| Upper Chindwin | 544 | 709 | 866 | 3,556 | 40 | 535 | 224 | 58 | 6,472 |
| MEIKTILA ... Kyauksè ... | 671 | 572 | 666 | 3,257 | ... | 316 | 253 | 169 | 5,904 |
| Meiktila ... | 699 | 1,213 | 740 | 2,470 | ... | 575 | 519 | 184 | 6,400 |
| Yamèthin ... | 710 | 697 | 1,441 | 4,022 | ... | 1,176 | 233 | 202 | 8,481 |
| Myingyan ... | 676 | 1,639 | 1,501 | 5,825 | 45 | 1,131 | 346 | 185 | 11,348 |
| Total 1902-03 ... | 9,144 | 15,970 | 13,822 | 50,436 | 250 | 10,473 | 3,986 | 2,655 | 106,736 |
| Total 1901-02 ... | 8,762 | 15,249 | 13,792 | 49,437 | 323 | 10,435 | 4,300 | 4,360 | 106,658 |

STATEMENT V.—*Land-rate in lieu of Capitation-tax.—Demand, Remissions,—Collections and Balances for the year ended the 30th June 1903 (Lower Burma only)*—(para. 15, page 20).

| Division and district. | Area assessed in acres. | Demand. | | Remissions. | | Collections. | | Outstandings. |
|---|---|---|---|---|---|---|---|---|
| | | Arrears. | Current. | Arrears. | Current. | Arrears. | Current. | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | Acres. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| ARAKAN ... Akyab ... | 1,034 | ... | 6,833 | ... | 13 | ... | 6,820 | ... |
| Kyaukpyu ... | 281 | ... | 1,828 | ... | ... | ... | 1,828 | ... |
| PEGU ... Prome ... | 1,784 | ... | 16,461 | ... | ... | ... | 16,461 | ... |
| IRRAWADDY Bassein ... | 1,244 | ... | 14,981 | ... | 132 | ... | 14,849 | ... |
| Henzada ... | 2,934 | ... | 21,108 | ... | 1,177 | ... | 19,931 | ... |
| TENASSERIM Toungoo ... | 294 | ... | 10,243 | ... | ... | ... | 10,243 | ... |
| MINBU ... Thayetmyo ... | 244 | ... | 8,266 | ... | 88 | ... | 8,178 | ... |
| Total 1902-03 ... | 7,815 | ... | 79,720 | ... | 1,410 | ... | 78,310 | ... |
| Total 1901-02 ... | 7,419 | ... | 76,319 | ... | 407 | ... | 75,903 | ... |

STATEMENT VI.—*Fishery Revenue—Demand, Remissions, Collections and Balances for the year ended the 30th June 1903*—(para. 16, pages 21-24).

| Division and district. | | Demand. | | | Remissions. | | Collections. * | | Outstandings. |
|---|---|---|---|---|---|---|---|---|---|
| | | Arrears. | *Current.* From net licenses. | *Current.* From leased fisheries. | Arrears. | Current. | Arrears. | Current. | |
| 1 | | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | Rs. | Rs. | Rs. | Rs. | Rs | Rs. | Rs. | Rs. |
| ARAKAN | Akyab | ... | 18,135 | 497 | ... | ... | ... | 18,632 | ... |
| | Kyaukpyu | ... | 17,336 | ... | ... | ... | .. | 17,336 | ... |
| | Sandoway | ... | 5,102 | 1,118 | ... | ... | ... | 6,220 | ... |
| PEGU | Rangoon Town | ... | 5,520 | ... | ... | ... | ... | 5,520 | ... |
| | Hanthawaddy | ... | 22,646 | 1,43,808 | ... | ... | ... | 1,66,454 | ... |
| | Pegu | ... | 12,320 | 1,43,605 | ... | .. | ... | 1,55,690 | 235 |
| | Tharrawaddy | ... | 3,200 | 1,82,135 | ... | 881 | ... | 1,84,454 | ... |
| | Prome | ... | 5,680 | 46,678 | ... | ... | ... | 52,358 | ... |
| IRRAWADDY | Thôngwa | ... | 22,991 | 6,91,988 | 1,275 | 7,384 | ... | 7,07,385 | 210 |
| | Bassein | ... | 14,864 | 2,54,664 | ... | 850 | ... | 2,68,474 | 204 |
| | Henzada | ... | 12,323 | 1,94,945 | ... | ... | ... | 2,07,268 | ... |
| | Myaungmya | ... | 15,752 | 4,21,312 | ... | ... | ... | 4,37,041 | 23 |
| TENASSERIM | Toungoo | ... | 3,408 | 43,440 | ... | 145 | ... | 46,703 | ... |
| | Salween | .. | 105 | 60 | ... | ... | ... | 165 | ... |
| | Thatôn | ... | 10,082 | 30,337 | ... | ... | ... | 40,419 | ... |
| | Amherst | ... | 6,665 | 2.131 | ... | ... | ... | 8,796 | ... |
| | Tavoy | ... | 12,154 | 3.942 | ... | ... | ... | 16,096 | ... |
| | Mergui | ... | 36,609 | 39,350 | ... | ... | ... | 75,959 | ... |
| MINBU | Thayetmyo | ... | 3,888 | 1,201 | ... | ... | ... | 5,089 | ... |
| | Pakôkku | ... 103 | 1,729 | 8,079 | ... | ... | 103 | 9,768 | 40 |
| | Minbu | ... 638 | 8,127 | 17,698 | ... | 912 | 638 | 24,413 | 500 |
| | Magwe | ... ... | 1,722 | 1,580 | ... | ... | ... | 3,302 | ... |
| MANDALAY | Mandalay | ... 852 | 30 | 1,24,355 | ... | 20,470 | 852 | 96,407 | 7,508 |
| | Bhamo | ... ... | 542 | 24,390 | ... | ... | ... | 24,932 | ... |
| | Myitkyina | ... ... | 1,285 | 8,956 | ... | ... | ... | 10,241 | ... |
| | Katha | ... 100 | ... | 73,167 | 100 | 11,591 | ... | 60,541 | 1,035 |
| | Ruby Mines | ... ... | 339 | 22,025 | ... | 1,500 | ... | 20,864 | ... |
| SAGAING | Shwebo | ... ... | 498 | 5,720 | ... | 870 | ... | 5,348 | ... |
| | Sagaing | .. ... | 2,151 | 57,228 | ... | ... | ... | 59,379 | ... |
| | Lower Chindwin | ... | 694 | 8,257 | ... | ... | ... | 8,951 | ... |
| | Upper Chindwin | ... | 1,658 | 9,858 | ... | ... | ... | 11,516 | ... |
| MEIKTILA | Kyaukse | ... ... | 24 | 2,578 | ... | ... | ... | 2,602 | ... |
| | Meiktila | ... ... | 590 | ... | ... | ... | ... | 590 | ... |
| | Yamèthin | ... ... | 159 | 10,005 | ... | ... | ... | 10,135 | 29 |
| | Myingyan | ... ... | 7,483 | 7,928 | ... | 300 | ... | 15,111 | ... |
| Total 1902-03 | | ... 2,968 | 2,55,811 | 25,83,035 | 1,375 | 44,903 | 1,593 | 27,84,159 | 9,784 |
| Total 1901-02 | | ... 32,961 | 2,78,164 | 22,74,868 | 2,542 | 44,074 | 29,144 | 25,07,265 | 2,968 |

* Excess collections excluded.

STATEMENT VII.—*Miscellaneous Land Revenue.—Collections for the year ended the 30th June 1903*—(para. 17, pages 25-28).

| Division and district. | Rent of town lands not credited to Local Funds. | Fees, rents and royalties on | | Receipts under Village Act / Regulation. | Survey fees for *pottas*. | Other miscellaneous land revenue. | Total. |
|---|---|---|---|---|---|---|---|
| | | "Other minerals." | Petroleum, rubies, jade and amber. | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| ARAKAN ... Akyab ... ... | 430 | 524 | 623 | 9,478 | ... | 209 | 11,264 |
| ARAKAN ... Kyaukpyu ... ... | 85 | 1,250 | 1,394 | 1,885 | 2,172 | 27 | 6,813 |
| ARAKAN ... Sandoway ... ... | 54 | 185 | ... | 371 | 93 | 17 | 720 |
| PEGU ... Hanthawaddy ... ... | 3,981 | 1,205 | ... | 12,301 | 6,268 | 593 | 24,348 |
| PEGU ... Pegu ... ... | 10,731 | 1,100 | ... | 6,939 | 9,349 | 315 | 28,434 |
| PEGU ... Tharrawaddy ... ... | 5,831 | 100 | ... | 15,288 | 3,924 | 210 | 25,353 |
| PEGU ... Prome ... ... | 1,639 | 1,452 | ... | 14,268 | 683 | 2,591 | 20,633 |
| IRRAWADDY Thôngwa ... ... | 8,103 | 86 | ... | 7,787 | 7,750 | 3,072 | 26,798 |
| IRRAWADDY Bassein ... ... | 435 | 1,235 | 10 | 7,949 | 351 | 1,122 | 11,102 |
| IRRAWADDY Henzada ... ... | 730 | 88 | ... | 12,130 | 290 | 1,040 | 14,278 |
| IRRAWADDY Myaungmya ... ... | 2,900 | 1,079 | ... | 6,473 | 1,540 | 405 | 12,397 |
| TENASSERIM Toungoo ... ... | 2,900 | 228 | ... | 2,771 | 10,802 | 73 | 16,774 |
| TENASSERIM Salween ... ... | ... | ... | ... | 1,250 | ... | ... | 1,250 |
| TENASSERIM Thatôn ... ... | 354 | 1,920 | ... | 6,628 | 5,454 | 1,632 | 15,988 |
| TENASSERIM Amherst ... ... | ... | 830 | ... | 5,257 | 10,661 | 290 | 17,038 |
| TENASSERIM Tavoy ... ... | 3 | 752 | ... | 560 | 136 | 1,283 | 2,734 |
| TENASSERIM Mergui ... ... | ... | 5,086 | ... | 578 | 384 | 16,927 | 22,975 |
| MINBU ... Thayetmyo ... ... | 560 | 3,054 | 6,400 | 5,043 | 951 | 1,538 | 17,546 |
| MINBU ... Pakôkku ... ... | 602 | 1,110 | 2,22,837 | 5,029 | ... | 34 | 2,29,612 |
| MINBU ... Minbu ... ... | 1,137 | 6,246 | 501 | 4,997 | 57 | 186 | 13,124 |
| MINBU ... Magwe ... ... | 465 | 133 | 5,68,429 | 6,164 | ... | ... | 5,75,191 |
| MANDALAY ... Mandalay ... ... | 6,831 | 1,214 | ... | 1,523 | 1,433 | 7,257 | 18,258 |
| MANDALAY ... Bhamo ... ... | 1,621 | 150 | ... | 77 | 453 | 100 | 2,401 |
| MANDALAY ... Myitkyina ... ... | 1,168 | 2,016 | 50,720 | 237 | 323 | 224 | 54,688 |
| MANDALAY ... Katha ... ... | 711 | 436 | ... | 985 | 780 | 451 | 3,363 |
| MANDALAY ... Ruby Mines ... ... | 2,154 | 398 | 3,89,788 | 315 | 37 | 111 | 3,92,803 |
| SAGAING ... Shwebo ... ... | 942 | 1,301 | ... | 2,869 | 487 | 370 | 5,969 |
| SAGAING ... Sagaing ... ... | 355 | 1,056 | ... | 2,539 | 873 | 9 | 4,832 |
| SAGAING ... Lower Chindwin ... | 557 | 299 | ... | 2,558 | 404 | 4 | 3,822 |
| SAGAING ... Upper Chindwin ... | 594 | 260 | ... | 496 | 620 | ... | 1,970 |
| MEIKTILA ... Kyauksè ... ... | 2,907 | 1,151 | ... | 2,506 | 399 | 1,075 | 8,038 |
| MEIKTILA ... Meiktila ... ... | 4,548 | 685 | ... | 3,567 | 45 | ... | 8,845 |
| MEIKTILA ... Yamèthin ... ... | 2,272 | 22 | ... | 3,640 | 667 | ... | 6,601 |
| MEIKTILA ... Myingyan ... ... | 482 | 328 | 7,264 | 4,381 | 609 | 124 | 13,188 |
| Total 1902-03 ... | 66,082 | 36,979 | 12,47,966 | 1,58,839 | 67,995 | 41,289 | 16,19,150 |
| Total 1901-02 ... | 80,109 | 47,256 | 12,36,275 | 2,57,290 | 91,811 | 71,783 | 17,84,524 |

STATEMENT VIII.—*Revenue Proceedings against defaulters during the year ended the 30th June 1903*—(para. 24, pages 36 and 37).

| Division and district. | Number of | | | | | | | | Amount of arrears. | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Notices. | Warrants of arrest. | *Warrants of attachment of property* | | *Persons* | | *Sales of property* | | For realization of which application is made. | Realized. |
| | | | Moveable. | Immoveable. | Arrested. | Committed to jail. | Moveable. | Immoveable. | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| | | | | | | | | | Rs. | Rs. |
| ARAKAN ... Akyab | 3,609 | 2,647 | 71 | 1,819 | 2,093 | 10 | 1 | 132 | 30,500 | 24,915 |
| ARAKAN ... Kyaukpyu | 2,422 | 2,990 | 920 | 700 | 1,252 | ... | 2 | 6 | 16,510 | 13,688 |
| ARAKAN ... Sandoway | 3,130 | 455 | 21 | 524 | 256 | 15 | 20 | 35 | 6,409 | 4,097 |
| PEGU ... Rangoon Town | 1,371 | 32 | 4 | 501 | ... | ... | ... | 20 | 9,234 | 9,204 |
| PEGU ... Hanthawaddy | 3,392 | 1,679 | 877 | 1,774 | 321 | ... | ... | 55 | 1,64,125 | 1,32,269 |
| PEGU ... Pegu | 875 | 617 | 269 | 447 | 353 | 2 | 3 | 81 | 28,181 | 24,903 |
| PEGU ... Tharrawaddy | 899 | 413 | 93 | 206 | 190 | ... | ... | 19 | 5,354 | 4,520 |
| PEGU ... Prome | 1,083 | 739 | 472 | 233 | 87 | ... | 2 | 15 | 5,452 | 4,063 |
| IRRAWADDY ... Thôngwa | 4,918 | 2,374 | 1,224 | 989 | 1,588 | 21 | 91 | 123 | 1,51,357 | 83,700 |
| IRRAWADDY ... Bassein | 1,270 | 1,075 | 423 | 1,092 | 140 | 1 | 11 | 93 | 1,28,696 | 1,24,919 |
| IRRAWADDY ... Henzada | 972 | 419 | 181 | 417 | 318 | ... | ... | 15 | 5,372 | 5,372 |
| IRRAWADDY ... Myaungmya | 4,833 | 1,153 | 504 | 833 | 822 | ... | 76 | 121 | 43,869 | 32,938 |
| TENASSERIM ... Toungoo | 1,425 | 191 | ... | 320 | 190 | 2 | 2 | 200 | 10,187 | 7,877 |
| TENASSERIM ... Thatôn | 544 | 89 | 133 | 21 | ... | ... | 1 | 3 | 4,094 | 3,664 |
| TENASSERIM ... Amherst | 346 | 37 | ... | 52 | 32 | ... | ... | 32 | 4,257 | 3,296 |
| TENASSERIM ... Tavoy | 829 | 171 | 45 | 393 | 138 | 5 | 3 | 68 | 4,566 | 3,938 |
| TENASSERIM ... Mergui | 285 | 492 | 7 | 139 | 489 | 1 | 22 | 28 | 7,496 | 7,199 |
| MINBU ... Thayetmyo | 637 | 50 | 31 | 36 | 33 | ... | 1 | 11 | 3,032 | 2,506 |
| MINBU ... Pakôkku | 607 | 47 | 25 | 7 | 41 | ... | 2 | ... | 2,696 | 2,680 |
| MINBU ... Minbu | 965 | 71 | 37 | 17 | 25 | ... | 2 | 2 | 4,573 | 4,503 |
| MINBU ... Magwe | 410 | 7 | 34 | 4 | 7 | 1 | ... | 1 | 1,636 | 1,470 |
| MANDALAY ... Mandalay | 1,576 | 229 | 324 | 52 | 204 | 1 | 15 | 12 | 1,06,523 | 97,076 |
| MANDALAY ... Bhamo | 187 | 5 | 55 | 1 | 5 | 1 | 4 | ... | 1,387 | 1,387 |
| MANDALAY ... Myitkyina | 72 | 10 | 48 | 1 | 2 | ... | ... | ... | 800 | 800 |
| MANDALAY ... Katha | 173 | 9 | 139 | ... | 7 | 1 | 9 | ... | 25,638 | 25,502 |
| MANDALAY ... Ruby Mines | 184 | 7 | 24 | 1 | 6 | ... | 1 | ... | 8,254 | 8,184 |
| SAGAING ... Shwebo | 438 | 19 | 51 | ... | 3 | 2 | 3 | ... | 2,201 | 2,201 |
| SAGAING ... Sagaing | 802 | 158 | 35 | 49 | 106 | 4 | 7 | ... | 13,861 | 13,720 |
| SAGAING ... Lower Chindwin | 493 | 19 | 5 | 8 | 11 | ... | ... | 3 | 2,290 | 2,204 |
| SAGAING ... Upper Chindwin | 424 | 3 | 3 | ... | 3 | 2 | ... | ... | 2,248 | 1,446 |
| MEIKTILA ... Kyauksè | 575 | 21 | 13 | ... | 8 | ... | ... | ... | 8,697 | 8,697 |
| MEIKTILA ... Meiktila | 977 | 90 | 87 | 15 | 3 | ... | ... | ... | 2,067 | 2,020 |
| MEIKTILA ... Yamèthin | 1,775 | 51 | 142 | 29 | 8 | ... | 7 | ... | 9,879 | 7,368 |
| MEIKTILA ... Myingyan | 477 | 8 | 8 | 24 | 5 | 1 | 4 | 8 | 1,947 | 1,947 |
| Total 1902-03 ... | 42,975 | 16,377 | 6,305 | 10,704 | 8,746 | 70 | 289 | 1,083 | 8,23,388 | 6,74,273 |
| Total 1901-02 ... | 37,501 | 17,556 | 6,283 | 10,259 | 9,331 | 79 | 250 | 1,082 | 8,27,479 | 7,74,630 |

STATEMENT IX.—*Commission paid for assessment and collection of revenue for the year ended the 30th June 1903*—(para. 25, page 37).

PART I.—*THUGYIS'* COMMISSION (LOWER BURMA ONLY.)

| Division and district. | Number of *thugyis*. | Commission due on account of the year's collections. | Deductions made from *thugyis'* commission. | Balance payable. | Amount actually disbursed within the year. | Average amount paid to each *thugyi*. |
|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | | Rs. | Rs. | Rs. | Rs. | Rs. |
| ARAKAN ... Akyab ... | 27 | 40,992 | 11,959 | 29,033 | 28,768 | 1,065 |
| ARAKAN ... Kyaukpyu ... | 47 | 34,580 | 4,178 | 30,402 | 26,318 | 560 |
| ARAKAN ... Sandoway ... | 10 | 8,584 | 2,464 | 6,120 | 5,917 | 592 |
| PEGU ... Rangoon town... | 5 | 1,033 | ... | 1,033 | 1,033 | 207 |
| PEGU ... Hanthawaddy ... | 26 | 1,04,219 | 24,969 | 79,250 | 75,958 | 2,921 |
| PEGU ... Pegu ... | 11 | 46,767 | 13,561 | 33,206 | 34,896 | 3,172 |
| PEGU ... Tharrawaddy ... | 16 | 38,948 | 11,585 | 27,363 | 29,797 | 1,862 |
| PEGU ... Prome ... | 20 | 22,593 | 7,523 | 15,070 | 14,658 | 733 |
| IRRAWADDY Thôngwa ... | 11 | 21,492 | 4,944 | 16,548 | 14,337 | 1,303 |
| IRRAWADDY Bassein ... | 18 | 31,546 | 14,360 | 17,186 | 16,940 | 941 |
| IRRAWADDY Henzada ... | 28 | 64,420 | 16,272 | 48,148 | 47,048 | 1,680 |
| IRRAWADDY Myaungmya ... | 8 | 42,261 | 13,596 | 28,665 | 28,665 | 2,606 |
| TENASSERIM Toungoo ... | 13 | 15,289 | 4,389 | 10,900 | 10,784 | 830 |
| TENASSERIM Salween ... | 6 | 3,999 | 58 | 3,941 | 3,941 | 657 |
| TENASSERIM Thatôn ... | 21 | 39,636 | 13,618 | 26,018 | 25,693 | 1,223 |
| TENASSERIM Amherst ... | 31 | 30,042 | 6,075 | 23,967 | 23,612 | 762 |
| TENASSERIM Tavoy ... | 21 | 13,384 | 4,516 | 8,868 | 11,112 | 529 |
| TENASSERIM Mergui ... | 5 | 3,805 | 652 | 3 153 | 3,153 | 631 |
| MINBU ... Thayetmyo ... | 27 | 9,638 | 1,002 | 8,636 | 8,280 | 307 |
| Total 1902-03 ... | 351 | 5,73,228 | 1,55,721 | 4,17,507 | 4,10,910 | 1,171 |
| Total 1901-02 ... | 352 | * 5,90,823 | * 1,64,693 | * 4,26,130 | * 4,65,690 | * 1,323 |

* Revised figures.

STATEMENT IX.—*Commission paid for assessment and collection of revenue for the year ended the 30th June 1903*—(para. 25, pages 37 and 38)—concluded.

PART II.—VILLAGE HEADMEN'S COMMISSION.

| Division and district. | Number of revenue-collecting village headmen. | Commission due on account of the year's collections. | Amount actually disbursed within the year. | Average amount paid to each headman. |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| | | Rs. | Rs. | Rs. |
| ARAKAN ... Akyab ... ... | 685 | 62,512 | 58,619 | 86 |
| ARAKAN ... Northern Arakan ... | 18 | 607 | 607 | 34 |
| ARAKAN ... Kyaukpyu ... ... | 26 | 1,490 | 1,490 | 57 |
| ARAKAN ... Sandoway ... ... | 105 | 6,719 | 6,693 | 64 |
| PEGU ... Hanthawaddy ... ... | 437 | 83,910 | 82,361 | 188 |
| PEGU ... Pegu ... ... | 356 | 54,555 | 45,529 | 128 |
| PEGU ... Tharrawaddy ... ... | 346 | 41,173 | 41,136 | 119 |
| PEGU ... Prome ... ... | 438 | 22,737 | 22,535 | 51 |
| MANDALAY ... Thôngwa ... ... | 680 | 77,458 | 77,217 | 114 |
| MANDALAY ... Bassein ... ... | 420 | 38,579 | 38,471 | 92 |
| MANDALAY ... Henzada ... ... | 265 | 29,873 | 29,701 | 112 |
| MANDALAY ... Myaungmya ... ... | 342 | 32,335 | 31,464 | 92 |
| TENASSERIM ... Toungoo ... ... | 469 | 33,484 | 33,041 | 70 |
| TENASSERIM ... Thatôn ... ... | 257 | 38,078 | 37,885 | 147 |
| TENASSERIM ... Amherst ... ... | 153 | 25,144 | 24,352 | 159 |
| TENASSERIM ... Tavoy ... ... | 71 | 7,795 | 8,725 | 123 |
| TENASSERIM ... Mergui ... ... | 129 | 10,150 | 8,720 | 68 |
| MINBU ... Thayetmyo ... ... | 552 | 36,124 | 35,740 | 65 |
| MINBU ... Pakôkku ... ... | 912 | 76,912 | 71,885 | 79 |
| MINBU ... Minbu ... ... | 369 | 45,592 | 42,985 | 116 |
| MINBU ... Magwe ... ... | 417 | 48,182 | 47,350 | 114 |
| MANDALAY ... Mandalay ... ... | 372 | 49,406 | 46,671 | 125 |
| MANDALAY ... Bhamo ... ... | 221 | 11,054 | 11,254 | 51 |
| MANDALAY ... Myitkyina ... ... | 137 | 6,500 | 5,380 | 39 |
| MANDALAY ... Katha ... ... | 475 | 52,517 | 52,517 | 111 |
| MANDALAY ... Ruby Mines ... ... | 133 | 8,498 | 8,491 | 64 |
| SAGAING ... Shwebo ... ... | 618 | 53,223 | 52,799 | 85 |
| SAGAING ... Sagaing ... ... | 247 | 57,198 | 56,352 | 228 |
| SAGAING ... Lower Chindwin ... ... | 291 | 53,399 | 53,091 | 182 |
| SAGAING ... Upper Chindwin ... ... | 497 | 31,490 | 27,746 | 56 |
| MEIKTILA ... Kyauksè ... ... | 335 | 63,593 | 63,745 | 190 |
| MEIKTILA ... Meiktila ... ... | 316 | 43,140 | 43,170 | 137 |
| MEIKTILA ... Yamèthin ... ... | 782 | 32,048 | 14,934 | 19 |
| MEIKTILA ... Myingyain ... ... | 477 | 58,382 | 58,167 | 122 |
| Total 1902-03 ... | 12,348 | 12,93,857 | 12,04,823 | 100 |
| Total 1901-02 ... | 11,840 | 12,67,829 | * 14,15,871 | 120 |

* Revised figures.

STATEMENT X.—*Area granted or leased during the year ended the 30th June 1903*—(para. 26, pages 38—41).

| Division and district. | | Area granted or leased for cultivation. | Area granted revenue-free for religious edifices. | Area granted revenue-free for public purposes. |
|---|---|---|---|---|
| 1 | | 2 | 3 | 4 |
| | | Acres. | Acres. | Acres. |
| ARAKAN | Akyab | 5,760 | 1.60 | ..... |
| | Kyaukpyu | 3,435 | 1·22 | ..... |
| | Sandoway | 490 | ·02 | ..... |
| PEGU | Rangoon Town | 13 | ..... | 83·59 |
| | Hanthawaddy | 8,750 | 9·45 | 0·36 |
| | Pegu | 13,400 | ·80 | ..... |
| | Tharrawaddy | 4,925 | 21·00 | 0·79 |
| | Prome | 674 | 6·19 | 0·07 |
| IRRAWADDY | Thôngwa | 14,754 | 7·39 | ..... |
| | Bassein | 1,063 | ..... | ..... |
| | Henzada | 3,064 | 9·71 | ..... |
| | Myaungmya | 2,242 | 2·37 | ·55 |
| TENASSERIM | Toungoo | 14,404 | ..... | ..... |
| | Salween | 127 | ..... | ..... |
| | Thatôn | 11,324 | 3·80 | ..... |
| | Amherst | 6,540 | 5·40 | ·02 |
| | Tavoy | 267 | ..... | ·06 |
| | Mergui | 759 | 1·03 | ..... |
| MINBU | Thayetmyo | 1,026 | 6·55 | ..... |
| | Pakôkku | ..... | 1·68 | ..... |
| | Minbu | ..... | 3·99 | ..... |
| | Magwe | ..... | 1·04 | ..... |
| MANDALAY | Mandalay | 741 | 2·89 | 8·23 |
| | Bhamo | 1,228 | ..... | ..... |
| | Myitkyina | 673 | 3·34 | ..... |
| | Katha | 1,761 | 14·47 | ..... |
| | Ruby Mines | 49 | 2·36 | ..... |
| SAGAING | Shwebo | 341 | ·63 | ..... |
| | Sagaing | 1,775 | 2·92 | ..... |
| | Lower Chindwin | 535 | 1·58 | 9·77 |
| | Upper Chindwin | 432 | 6·97 | ·89 |
| MEIKTILA | Kyauksè | 849 | 4·09 | ..... |
| | Meiktila | 49 | 5·81 | ..... |
| | Yamèthin | 664 | 3·01 | ..... |
| | Myingyan | 719 | ·60 | ..... |
| | Total 1902-03 | 102,833 | 131·91 | 104·33 |
| | Total 1901-02 | 99,099 | 198·64 | 64·70 |

STATEMENT X-A.—*Total value of assignments of land revenue up to the 31st March 1903*—(para. 27, page 41).

| Division and district. | Total value of assignments of land revenue at the beginning of the year. | Total value of assignments of land revenue added during the year. | Total value of assignments of land revenue subtracted during the year. | Total value of assignments of land revenue at the end of the year. |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| **A.**—*For the maintenance of public servants.* | Rs. A. P. | Rs. A. P. | Rs. A. P. | R A. P. |
| MINBU ... Pakôkku ... | 4,261 10 4 | 712 10 2 | ..... | 4,974 4 6 |
| MINBU ... Minbu ... | 59 0 0 | 15 8 0 | ..... | 74 8 0 |
| MANDALAY ... Bhamo ... | 1,977 0 0 | ..... | ..... | 1,977 0 0 |
| MANDALAY ... Ruby Mines ... | 604 1 6 | 108 12 0 | ..... | 712 13 6 |
| SAGAING ... Shwebo ... | 323 9 7 | ..... | ..... | 323 9 7 |
| SAGAING ... Upper Chindwin ... | 1,822 8 0 | 18 0 0 | ..... | 1,840 8 0 |
| MEIKTILA ... Kyauksè ... | 8 6 5 | 40 0 0 | ..... | 48 6 5 |
| MEIKTILA ... Meiktila ... | 200 7 0 | ..... | ..... | 200 7 0 |
| MEIKTILA ... Yamèthin ... | 160 0 0 | ..... | ..... | 160 0 0 |
| MEIKTILA ... Myingyan ... | 880 10 2 | ..... | ..... | 880 10 2 |
| Total A ... | 10,297 5 0 | 894 14 2 | ..... | 11,192 3 2 |
| **B.**—*For other purposes.* | | | | |
| ARAKAN ... Akyab ... | 264 6 8 | 5 6 5 | ..... | 269 13 1 |
| ARAKAN ... Kyaukpyu ... | 54 9 6 | 1 14 6 | ..... | 56 8 0 |
| ARAKAN ... Sandoway ... | 39 1 2 | ..... | ..... | 39 1 2 |
| PEGU ... Rangoon Town ... | 154 1 7 | ..... | ..... | 154 1 7 |
| PEGU ... Hanthawaddy ... | 119 3 8 | 4 1 9 | ..... | 123 5 5 |
| PEGU ... Pegu ... | 315 6 10 | 1 11 9 | ..... | 317 2 7 |
| PEGU ... Tharrawaddy ... | 299 15 5 | 49 1 7 | ..... | 349 1 0 |
| PEGU ... Prome ... | 75 12 5 | 11 3 9 | ..... | 87 0 2 |
| IRRAWADDY ... Thôngwa ... | 263 7 1 | 5 10 10 | ..... | 269 1 11 |
| IRRAWADDY ... Bassein ... | 45 13 3 | ..... | ..... | 45 13 3 |
| IRRAWADDY ... Henzada ... | 48 13 10 | 13 0 9 | ..... | 61 14 7 |
| IRRAWADDY ... Myaungmya ... | 27 6 9 | 92 12 10 | ..... | 120 3 7 |
| TENASSERIM ... Toungoo ... | 13 2 10 | 37 15 2 | ..... | 51 2 0 |
| TENASSERIM ... Salween ... | 12 5 8 | ..... | ..... | 12 5 8 |
| TENASSERIM ... Thatôn ... | 38 13 10 | 13 12 1 | ..... | 52 9 11 |
| TENASSERIM ... Amherst ... | 372 9 8 | 5 13 0 | ..... | 378 6 8 |
| TENASSERIM ... Mergui ... | 10 1 0 | 3 14 6 | ..... | 13 15 6 |
| MINBU ... Thayetmyo ... | 30 4 4 | 14 4 5 | 7 9 7 | 36 15 2 |
| MINBU ... Pakôkku ... | 697 14 3 | 4 14 4 | ..... | 702 12 7 |
| MINBU ... Minbu ... | 3,463 2 11 | 6 14 0 | ..... | 3,470 0 11 |
| MINBU ... Magwe ... | 19 4 2 | 4 1 5 | ..... | 23 5 7 |
| MANDALAY ... Mandalay ... | 226 9 6 | 19 12 0 | ..... | 246 5 6 |
| MANDALAY ... Bhamo ... | 14 9 1 | 2 0 0 | ..... | 16 9 1 |
| MANDALAY ... Myitkyina ... | 299 2 4 | 5 0 0 | ..... | 304 2 4 |
| MANDALAY ... Katha ... | 99 13 6 | 14 4 6 | ..... | 114 2 0 |
| MANDALAY ... Ruby Mines ... | 16 2 0 | 5 0 0 | ..... | 21 2 0 |
| SAGAING ... Shwebo ... | 14 5 9 | 2 5 5 | ..... | 16 11 2 |
| SAGAING ... Sagaing ... | 1,689 14 4 | 7 9 8 | ..... | 1,697 8 0 |
| SAGAING ... Lower Chindwin ... | 7 14 9 | 4 9 0 | ..... | 12 7 9 |
| SAGAING ... Upper Chindwin ... | 385 4 6 | 18 12 1 | ..... | 404 0 7 |
| MEIKTILA ... Kyauksè ... | 52 2 10 | ..... | ..... | 52 2 10 |
| MEIKTILA ... Meiktila ... | 5 8 0 | 7 4 0 | ..... | 12 12 0 |
| MEIKTILA ... Yamèthin ... | 17 0 7 | 6 12 3 | ..... | 23 12 10 |
| MEIKTILA ... Myingyan ... | 708 8 1 | ..... | ..... | 708 8 1 |
| Total B ... | 9,902 12 1 | 369 14 0 | 7 9 7 | 10,265 0 6 |
| Total A and B 1902-03 ... | 20,200 1 1 | 1,264 12 2 | 7 9 7 | 21,457 3 8 |
| **Total A and B 1901-02** ... | 18,561 3 9 | 1,645 0 10 | 6 3 6 | 20,200 1 1 |

STATEMENT XI —*Sales, Mortgages and Redemptions of land during the year ended 30th June 1903*— (para. 21, page 32).

| District. | Sales. | | Mortgages | | | | Redemptions. |
|---|---|---|---|---|---|---|---|
| | Area. | Amount of purchase-money or value of consideration. | *During year of report.* | | *At the end of the year.* | | Area redeemed during the year. |
| | | | Area. | Amount for which mortgaged. | Total area under mortgage. | Amount for which mortgaged. | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| | Acres. | Rs. | Acres. | Rs. | Acres. | Rs. | Acres. |
| Akyab ... ... ... | 23,556 | 2,40,585 | 4,988 | 73,645 | 11,672 | 2,01,124 | 4,615 |
| Kyaukpyu ... ... ... | 809 | 22,435 | 735 | 13,329 | 6,154 | 1,37,090 | 1,041 |
| Sandoway ... ... ... | 743 | 27,533 | 874 | 20,311 | 2,440 | 64,811 | 634 |
| Hanthawaddy ... ... | 76,301 | 26,37,583 | 74,334* | 23,03,950 | 192,134 | 53,07,847 | 57,261 |
| Pegu ... ... ... | 60,184 | 15,68,108 | 37,547 | 8,32,366 | 57,261 | 11,89,578 | 27,033 |
| Tharrawaddy ... ... | 40,609 | 12,42,620 | 12,833 | 2,79,511 | 29,641 | 6,84,108 | 11,933 |
| Prome ... ... ... | 11,089 | 3,92,210 | 3,206 | 1,10,180 | 29,259 | 11,13,972 | 6,370 |
| Thôngwa ... ... ... | 63,236 | 15,36,874 | 73,317 | 14,24,087 | 158,097 | 30,54,702 | 32,104 |
| Bassein ... ... ... | 37,057 | 7,16,922 | 16,810 | 3,17,524 | 28,675 | 7,28,015 | 11,881 |
| Henzada ... ... ... | 17,491 | 7,42,652 | 11,996 | 3,68,297 | 30,768 | 10,87,874 | 7,111 |
| Myaungmya ... ... | 25,413 | 5,92,094 | 18,276 | 3,26,622 | 47,922 | 9,68,942 | 8,969 |
| Thayetmyo ... ... ... | 755 | 35,682 | 9 | 1,890 | 116 | 11,440 | 2,321 |
| Toungoo ... ... ... | 12,877 | 2,98,304 | 6,029 | 1,38,113 | 16,996 | 3,22,084 | 2,857 |
| Thatôn ... ... ... | 60,625 | 23,28,904 | 32,914 | 10,64,561 | 48,491 | 15,11,567 | 21,414 |
| Amherst ... ... ... | 15,245 | 6,59,123 | 5,954 | 2,27,494 | 15,129 | 4,19,707 | 3,996 |
| Tavoy ... ... ... | 2,498 | 1,36,160 | 789 | 25,932 | 4,532 | 1,52,956 | 1,085 |
| Mergui ... ... ... | 1,678 | 34,339 | 701 | 12,814 | 2,411 | 40,457 | 763 |
| Total Lower Burma 1902-03 ... | 450,166 | 1,32,12,128 | 301,312 | 75,40,626 | 681,698 | 1,69,96,274 | 201,388 |
| Total Lower Burma 1901-02 ... | 421,417 | 1,14,57,342 | 278,720 | 62,61,073 | 590,784 | 1,40,20,336 | 159,594 |
| Minbu ... ... ... | 137 | 42,351 | 256 | 19,250 | 277 | 20,296 | 6 |
| Magwe ... ... ... | 193 | 8,875 | 91,285* | 6,16,356* | ... | ... | 8,169 |
| Mandalay ... ... ... | 5,786 | 84,732 | 155 | 2,980 | 242 | 4,680 | 26 |
| Katha ... ... ... | 929 | 6,121 | 839 | 7,089 | 1,428 | 11,591 | 33 |
| Sagaing ... ... ... | 421 | 15,259 | 319 | 2,500 | 383 | 3,810 | ... |
| Lower Chindwin ... ... | 158 | 11,005 | 93 | 6,380 | 25 | 2,497 | ... |
| Kyauksè ... ... ... | 6,112 | 65,745 | ... | ... | ... | ... | 1,308 |
| Meiktila ... ... ... | 32 | 2,731 | ... | ... | ... | ... | ... |
| Yamèthin ... ... ... | 1,565 | 52,691 | 3,535* | 88,965* | 92,199* | 19,33,399* | 386 |
| Myingyan ... ... ... | 306 | 10,369 | 58 | 2,753 | 422 | 16,118 | 342 |

* Includes usufructuary mortgages.

STATEMENT XII.—*Classification of occupiers of land and details of tenancies at full and fixed rents during the year ended 30th June 1903*—(para. 22, pages 33 and 34).

| District. | Area occupied by | | | Tenancies at full rents. | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Agriculturists. | *Non-agriculturists.* | | *Number of cases in which the land has been let continuously.* | | *Number of tenants who have rented their lands continuously.* | | Area let at full rents. | Amount of money for which rented. |
| | | Resident. | Non-resident. | Five years and over. | Under five years. | Five years and over. | Under five years. | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | | | | | | | Acres. | Rs. |
| Akyab ... ... | 553,602 | 62,802 | 131,771 | 3,272 | 9,693 | 1,608 | 11,600 | 120,560 | 10,45,010 |
| Kyaukpyu ... ... | 93,920 | 7,651 | 5,329 | 539 | 2,473 | 428 | 2,683 | 9,195 | 47,037 |
| Sandoway ... ... | 33,398 | 1,764 | 1,365 | 593 | 1,291 | 264 | 1,704 | 5,952 | 50,382 |
| Hanthawaddy ... ... | 854,762 | 73,401 | 220,291 | 5,477 | 8,073 | 1,739 | 14,129 | 432,126 | 47,11556 |
| Pegu ... ... | 603,875 | 25,983 | 90,341 | 2,156 | 7,409 | 658 | 9,409 | 257,949 | 24,73,516 |
| Tharrawaddy ... ... | 388,239 | 24,989 | 29,807 | 2,327 | 7,156 | 620 | 8,863 | 98,501 | 10,43,865 |
| Prome ... ... | 323,882 | 4,788 | 9,865 | 1,178 | 2,892 | 839 | 4,048 | 23,993 | 1,35,322 |
| Thôngwa ... ... | 652,026 | 1,23,376 | 157,700 | 4,291 | 8,728 | 1,310 | 12,523 | 313,052 | 30,41,776 |
| Bassein ... ... | 106,018 | 18,925 | 23,743 | 2,241 | 5,155 | 772 | 8,496 | 148,749 | 6,24,242 |
| Henzada ... ... | 471,361 | 17,421 | 21,659 | 3,733 | 7,041 | 2,310 | 11,333 | 136,950 | 13,33,859 |
| Myaungmya ... ... | 510,280 | 31,592 | 26,504 | 1,802 | 5,832 | 604 | 7,365 | 139,065 | 9,33,126 |
| Thayetmyo ... ... | 85,796 | 2,474 | 4,388 | 72 | 1,092 | 478 | 1,806 | 5,487 | 66,407 |
| Toungoo ... ... | 245,072 | 17,634 | 29,812 | 1,848 | 3,661 | 766 | 4,987 | 80,373 | 7,18,844 |
| Thatôn ... ... | 531,007 | 22,182 | 39,742 | 4 | 2,072 | 143 | 2,664 | 70,841 | 7,57,530 |
| Amherst ... ... | 332,740 | 17,379 | 18,167 | 650 | 2,207 | 315 | 2,559 | 44,550 | 3,73,080 |
| Tavoy ... ... | 86,591 | 3,064 | 17,090 | 1,859 | 1,963 | 455 | 3,401 | 31,207 | 2,99,613 |
| Mergui ... ... | 75,874 | 853 | 4,270 | 258 | 531 | 185 | 628 | 7,449 | 45,112 |
| Total, Lower Burma, 1902-03 | 5,948,443 | 4,56,278 | 831,844 | 33,356 | 77,269 | 13,494 | 108,198 | 1,925,999 | 17,700,277 |
| Total, Lower Burma, 1901-02... | 5,709,249 | 4,46,658 | 776,067 | 33,911 | 78,163 | 15,666 | 108,947 | 1,831319 | 1,41,81,641 |
| Minbu ... ... | 346,113 | 36,008 | 234 | 2 | 47 | 8 | 58 | 258 | 2,169 |
| Magwe ... ... | 79 | 481 | 191 | 7 | 51 | 32 | 157 | 748 | 1,130 |
| Mandalay ... ... | 184,773 | 7,827 | 26,221 | 1,065 | 953 | 800 | 2,959 | 14,145 | 90,656 |
| Katha ... ... | 150,348 | 944 | 749 | 83 | 179 | 37 | 161 | 2,309 | 10,211 |
| Sagaing ... ... | 619,466 | 30,363 | 42,035 | 2,160 | 1,880 | 1,298 | 2,742 | 12,930 | 42,977 |
| Lower Chindwin ... ... | 111,923 | 42,527 | 11,387 | 32 | 9 | 32 | 9 | 66 | 162 |
| Kyauksè ... ... | 215,883 | 5,631 | 16,456 | 428 | 317 | 214 | 831 | 9,219 | 85,826 |
| Meiktila ... ... | 580,584 | 1,686 | 709 | 18 | 58 | *Nil* | 645 | 91 | 2,475 |
| Yamèthin ... ... | 344,761 | 16,366 | 16,331 | 257 | 2,181 | 347 | 1,919 | 24,558 | 1,30,928 |
| Myingyan ... ... | 1,079,299 | 10,568 | 6,159 | 4,290 | 10,518 | 4,182 | 10,202 | 55,319 | (a) |

(a) The difference between the Village basket and the Government standard basket has not been ascertained and the equivalent money rental cannot be calculated.

STATEMENT XIII.—*Agricultural advances during the official year 1902-03*—(para. 23, pages 34 and 35).

| District. | Principal. | | | | | Interest. | | |
|---|---|---|---|---|---|---|---|---|
| | Opening balance outstanding. | Advanced during the year. | Recovered during the year. | Closing balance outstanding. | Balance overdue. | Total recoverable in the year. | Recovered in the year. | Balance overdue. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Akyab ... ... | 1,000 | 10,810 | 5,705 | 6,105 | 200 | 503 | 393 | 110 |
| Kyaukpyu ... ... | ... | 2,550 | 2,550 | ... | ... | ... | ... | ... |
| Sandoway ... ... | 400 | 100 | 400 | 100 | ... | 32 | 32 | ... |
| Pegu ... ... | 1,050 | 400 | 1,250 | 200 | ... | 75 | 80(*a*) | ... |
| Tharrawaddy ... ... | 7,875 | 13,250 | 15,725 | 5,400 | 75 | 867 | 861 | 6 |
| Prome ... ... | 700 | 7,000 | 4,050 | 3,650 | ... | 283 | 283 | ... |
| Bassein ... ... | 11,545 | 19,050 | 11,395 | 19,200 | 1,000 | 861 | 789(*a*) | 97 |
| Myaungmya ... ... | 13,462 | 3,300 | 9,183 | 7,579 | 300 | 725 | 695 | 30 |
| Salween ... ... | 250 | ... | 100 | 150 | ... | 18 | 18 | ... |
| Amherst ... ... | 2,650* | ... | 500 | 2,150 | 250 | 144 | 81 | 63 |
| Tavoy ... ... | 510 | ... | 430 | 80 | 80 | 68 | 68 | ... |
| Thayetmyo ... ... | 6,755 | 9,000 | 7,563 | 8,192 | 150 | 574 | 564 | 10 |
| Pakôkku ... ... | 6,000 | 8,600 | 6,725 | 7,875 | 50 | 556 | 554 | 2 |
| Minbu ... | 10,928 | 7,000 | 8,708 | 9,220 | 3,740 | 765 | 742 | 23 |
| Magwe ... ... | 3,050 | 348 | 3,148 | 250 | ... | 106 | 106 | ... |
| Mandalay ... ... | 9,643 | 4,900 | 4,812 | 9,731 | 1,101 | 409 | 344 | 65 |
| Bhamo ... ... | 9,002 | 4,900 | 8,257 | 6,245 | 1,770 | 893 | 766(*a*) | 156 |
| Myitkyina ... ... | 10,788 | 4,760 | 7,254 | 8,294 | 1,263 | 527 | 406(*a*) | 123 |
| Katha ... ... | 18,079 | 30,000 | 17,196 | 30,883 | 1,513 | 2,049 | 2,049 | ... |
| Ruby Mines ... ... | 5,325 | 8,750 | 3,493 | 10,582 | 300 | 382 | 354(*a*) | 33 |
| Shwebo ... ... | * 4,937 | 49,200 | 19,117 | 35,020 | 12,450 | 2,326 | 1,838(*a*) | 498 |
| Sagaing ... ... | ... | 2,400 | 500 | 1,900 | ... | 31 | 31 | ... |
| Lower Chindwin ... .. | 3,000 | 40,000 | 21,333 | 21,667 | ... | 1,649 | 1,649 | ... |
| Upper Chindwin ... .. | 20,385 | 18,080 | 13,365 | 25,100 | 710 | 1,352 | 1,304 | 48 |
| Kyauksè ... .. | 23,847 | 30,000 | 26,909 | 26,938 | 3,458 | 2,462 | 2,147 | 315 |
| Meiktila ... .. | * 38,742 | 22,980 | 17,528 | 44,194 | 22,457 | 3,329 | 1,725 | 1,604 |
| Yamèthin ... .. | ... | 30,000 | 6,972 | 23,028 | 4,799 | 995 | 821 | 174 |
| Myingyan ... .. | 10,330 | 19,700 | 11,785 | 18,245 | 1,036 | 948 | 877 | 71 |
| Total 1902-03 .. | 2,20,853* | 3,47,078 | 2,35,953 | 3,31,978 | 56,702 | 22,929 | 19,577 | 3,428 |
| Total 1901-02 ... | 1,68,148 | 2,18,245 | 1,65,725 | 2,20,668 | 29,745 | 16,074 | 13,960 | 2,144 |

* Revised figures.

(*a*) Includes interest paid in before due date.

*N.B*—In this statement remissions are shown as recoveries in columns 4 and 8, and collections made before the due date are also included in those columns. Excess collections which are liable to be refunded have been excluded.

G. B. C. P. O.—No. 281, Chief Secy., 30-12-1903—456.

# APPENDIX.

## Remarks by Commissioners and Deputy Commissioners on Subordinate Officers.

### ARAKAN DIVISION.

(*Mr. H. P. Todd-Naylor, C.I.E., I.C.S., Commissioner.*)

#### Akyab District.

(*Mr. L. H. Saunders, I.C.S., Deputy Commissioner.*)

"(*a*) **Maung San U Khine** was *Akunwun* throughout the year. He is a capable officer and well up in his work, but owing to long tenure of his present post has a tendency to work in a groove and tries to do too much of his subordinates' work himself.

"(*b*) **Maung Chin Hlaw**, Subdivisional Officer, Akyab, has done good revenue work and the other Subdivisional Officers, **Maung Aung Ban**, K.S.M., and **Maung Hla Paw Zan, K.S.M.**, both exhibited energy in the matter of revenue collections.

"(*c*) Of Township Officers, **Maung San Aung** at Minbya was energetic, though he needs experience, and took pains to get his office into order.

"**Maung Tha Ban** at Myohaung displayed considerable energy, but being new to the work and having a large legacy of arrears did not achieve proportionate result."

(*Remark by Commissioner.*)

"I agree in the main with these remarks. **Maung Hla Paw Zan**, K.S.M., and **Maung San Aung** are the best revenue officers in the district."

#### Kyaukpyu District.

(*Mr. A. H. Gayer, Deputy Commissioner.*)

"(1) **Maung Lôn**, an energetic young officer, was sent from Kyaukpyu to An, which has a large area, and requires much supervising. It is not settled, and villages are very scattered. He has been doing well."

(*Remark by Commissioner.*)

"I consider **Maung Lôn** a promising officer and I found, when I got to An that he had already begun to improve the office on the lines of my inspection when he was at Kyaukpyu and I inspected his office."

"(2) **Maung Aung Gyi**, * * * is a good man and capable of a lot of work."

(*Remark by Commissioner.*)

"His work was good and his office in excellent order."

"(3) **Maung Shwe Mo** * * * Ramri, has been energetic and doing good work; a capable man."

"(4) **Maung Tun Hla U** was *Akunwun* when I came here. He is energetic but inclined to be too hasty in coming to conclusions; is intelligent and considering he was a circle thugyi only a short time ago has fallen into office routine and work very well."

(*Remarks by Commissioner.*)

"**Maung Tun Hla U** deserves credit for the work he has done in Kyaukpyu."

"The Deputy Commissioner **Mr. Gayer** has done valuable work in Kyaukpyu which has been long neglected, and I have no doubt that the report for the current year will show a great improvement in administration which it much requires. The improvement has begun."

#### Sandoway District.

(*Mr. W. H. Dawson, I.C.S., Deputy Commissioner.*)

(*Remark by Commissioner.*)

"**Maung Kyaw Min** did well as *Akunwun*."

### PEGU DIVISION.

(*The Hon'ble Mr. A. M. B. Irwin, I.C.S., Commissioner.*)

#### Hanthawaddy District.

(*Mr. J. N. O. Thurston, Deputy Commissioner.*)

"All officers have worked well but I should like to bring particularly to notice the good work of **Maung Ba Thin** my *Akunwun*. His work has been very heavy and he has shown energy and ability in coping with it."

### Pegu District.

(*Mr. G. F. S. Christie, I.C.S., Deputy Commissioner.*)

"Both the Subdivisional Officers **Mr. R. C. S. Keith, I.C.S.**, and **Maung Kyaw Nyein** have done excellent work throughout the year and deserve the warmest commendation. The conscientious work of the former and the unsparing energy of the latter have been most important factors in the successful administration of the district. The services of both these officers and also of the Township Officer, Kawa, I would wish specially to bring to the notice of the Financial Commissioner. **Maung Po Kyaw** and **Maung Po Mya** have also worked very hard, in most difficult charges, and though they both, especially the latter, paid insufficient attention to the internal arrangements of their offices, they are both most deserving Revenue Officers.

"Of the *Akunwun* **Maung Tun Ya**, it is impossible to speak in exaggerated terms. Good-tempered and good-natured, he manages to get all the work possible out of his clerks, while his extreme orderliness and method have enabled him to not only keep current work up to date but to clear off the tremendous arrears left by his predecessor. He has sustained the high reputation brought with him from Kyauksè and has added to it considerable lustre."

### Tharrawaddy District.

(*Major H. A. Browning, Deputy Commissioner.*)

"Subdivisional Officer, Zigôn,—**Maung Po Sa**, K.S.M., Extra Assistant Commissioner, 5th grade, throughout the year.

"Subdivisional Officer, Tharrawaddy,—**Maung Shaung**, Extra Assistant Commissioner 5th grade, till 8th May 1903. * * *

"Both **Maung Shaung** and **Maung Po Sa** did very good work.

"**Maung Shwe Zan Aung**, the present *Akunwun*, is a thoroughly capable officer. Considering the short time he has served as *Akunwun*, he has gained a good mastery over the work."

### Prome District.

(*Major F. H. Eliott, Deputy Commissioner.*)

"All officers in the district did well, and the revenue work was smoothly and satisfactorily carried on.

"The *Akunwun*, **Maung Aung Kyaw Zan**, again did most excellent work and is deserving of great commendation. It is largely due to his constant activity that the greatly increased revenue has been so smoothly and promptly collected."

## IRRAWADDY DIVISION.

(*Mr. W. N. Porter, Commissioner.*)

### Thôngwa District.

(*Major F. D. Maxwell, Deputy Commissioner.*)

"The *Akunwun*, **Maung Tha Shun**, has now been working for one year in Ma-ubin. He has worked honestly and well and has been completely successful in keeping abreast of the work. All the Subdivisional Officers and most of the Township Officers are men of tried capacity and good revenue officers. Perhaps of the younger generation **Maung Tha U** gives the greatest promise. His work has been particularly good. Of the older men **Maung Tha Aung** has been most successful in dealing with fishery matters. The *Inkunwun*, **Maung Yo, A.T.M.**, continues to be invaluable."

### Bassein District.

(*Captain H. S. DesVoeux, Deputy Commissioner.*)

"**Mr. Grant**, I.C.S. Assistant Commissioner, was Subdivisional Officer at Ngathainggyaung till May, when he proceeded on leave on medical certificate. He worked exceedingly hard throughout the year and when he has more experience will, I doubt not, be a very valuable officer. **Maung Po Hla**, Extra Assistant Commissioner, relieved **Mr. Mealin** in Bassein subdivision and later was transferred to Ngathainggyaung. He is a hardworking and capable officer and my thanks are due to him for his good work.

"**Maung Gale**, Myoôk, Township Officer, Bassein, has on the whole done good, hard work during the year. **Maung Kala**, Myoôk of Ngaputaw, has worked very well. He deserves praise. **Mr. Watkins**, Myoôk of Thabaung, is painstaking, but very slow. **Maung Tha Pan** did good work at Kyônpyaw for the first half of the year. * * * *

"**Maung Shwe Tha** was Township Officer of Yegyi and later on relieved **Maung On Gaing** at Kyaunggôn. He is a hardworking and zealous officer, rather too apt perhaps to be hasty."

### Henzada District.

(*Mr. N. S. Field, Deputy Commissioner.*)

"**Maung Ba Too**, K.S.M., Subdivisional Officer of Myanaung, an exceedingly good

revenue officer, who in spite of having his township officers changed during the months of February and March got his revenue in punctually.

"**Maung Tin Gyaw**, T.D.M., Subdivisional Officer, Henzada, an exceptionally good revenue officer. Great credit is due to him for the efficient manner in which he managed his subdivision which is a heavy one, and the punctuality with which his revenue was collected.

"**Maung Po Thu Daw**, Township Officer Ôkpo,—a very hard-working and good Township Officer. His township is a very heavy one and as remarked by the Commissioner has more work than one man should be expected to do.

"**Maung Po Thu Daw** deserves great praise for the efficient way he has managed his township.

"**Maung Tha Dun U**, *Akunwun*, is a first rate *Akunwun* and a man who can be thoroughly relied on. On account of being in ill health, he has lately put in for leave but is anxious, when his leave expires, to come back to his present post. I would strongly recommend his being allowed to do so. He knows the district thoroughly and being a man who can be relied on is of great assistance to the Deputy Commissioner.

### Myaungmya District.

(*Mr. C. Morgan Webb, I.C.S., Deputy Commissioner.*)

"As District Officer, I think it my duty to protest as strongly as possible, against the dangerous doctrine that executive and administrative work shall be the province of the inexperienced and the incompetent. My experience in this district may be limited, but it leads me to the conclusion that an officer of experience and ability is *ipso facto* debarred from executive duties. For the critical portion of the Revenue year, three Townships in this District were in the charge of immature and inexperienced boys. Despite all the relief given to Township Officers by the appointment of Civil Judges and Additional Magistrates, the fact remains that the administration of a Township is a problem of extreme difficulty and delicacy. Indeed the introduction of the village headmen system makes greater calls on the firmness, tact, experience and personal force of a Township Officer, than was the case previously; and never was the need for highly experienced and trained Township Officers greater than at present.

"The qualities required for running a Township, are to say the least, as important as these required for being Judge of a Township Court; and as an Administrative Officer, I claim the right that my Township Officers shall be men of equal ability and experience with my Township Judges. This is emphatically not the case at present. I may add the following remarks—

"*Subdivisional Officer, Wakèma*, **Mr. Birrell**, I.C.S.—Both able and experienced. **Mr. Smyth**, I.C.S., is working Wakèma subdivision most effectively and judiciously.

"*Subdivisional Officer, Myaungmya.*—**Maung Po Bye** knows his subdivision well and works it with ability.

"*Township Officer, Pantanaw*, **Maung Maung Tin**—Did most effective work in getting in Fishery Revenue despite the heavy increase. Administered fishery matters rather too strictly. An able officer.

"*Fishery Myoôk* **Maung Thet**.—A hard worker, did very good work in surveying fisheries and is a success in his present appointment.

"*Akunwun* **Maung Thet**.—A long experienced and able *Akunwun*, knew his revenue office thoroughly."

## TENASSERIM DIVISOIN.

(*Mr. B. Houghton, I.C.S., Commissioner.*)

### Toungoo District.

(*Major D. J. C. Macnabb, Deputy Commissioner.*)

"**Maung Ba Kyaw** of Myoma Township had very heavy work to do, especially in revenue remission cases, and performed it extremely well.

"**Maung Myat U** of Leiktho has now retired and is a loss to the service. Loyal and trustworthy he will be difficult to replace and he suited the position he held admirably."

### Thatôn District.

(*Captain W. R. Stone, Deputy Commissioner.*)

"**Maung Kyaw**, Township Officer, Kyaikto, and **Maung Po Yeik**, Township Officer, Paung, worked well as usual and managed the heavy revenue work of their townships in a satisfactory manner.

"Special credit is due to **Maung E Maung**, Township Officer, Thatôn, for his good work in holding revenue enquiries and for the thoroughness with which he tries revenue cases.

"**Maung E Maung** is a zealous and capable young officer with much ability and should have a successful career judging from his good work at starting."

"**Maung Byaung's** work as *Akunwun* continued to give entire satisfaction in every respect. He is specially qualified for the post."

(*Remark by Commissioner.*)

"I would select **Captain Stone**, Deputy Commissioner, and **Maung Byaung**, *Akunwun*, for special mention."

### Mergui District.

(*Mr. G. E. R. Grant Brown, I.C.S., Deputy Commissioner.*)

"*Akunwun* **Maung Ba Shin**, who has been indefatigable in his labours to get the office into order. Considering that the work was new to him I think the result is creditable."

## MINBU DIVISION.

(*Mr. N. G. Cholmeley, I.C.S., Commissioner.*)

### Thayetmyo District.

(*Mr. J. D. Fraser, I.C.S., Deputy Commissioner*).

"**Maung Maung** has worked very well indeed while I have been here and deserves special commendation. It has been a difficult year owing to the new assessments everywhere and the *Akunwun* has had a lot of work.

"I fully endorse all Mr. Dawson has written in praise of this officer. When there is work to be done **Maung Maung** is indefatigable and sacrifices his leisure unstintedly till the work is completed."

### Pakôkku District.

(*Mr. B. K. S. McDermott, Deputy Commissioner.*)

"Among the officers who have done particularly good work I would mention the names **Mr. Millar**, Subdivisional Officer, Gangaw, and **Maung Gale**, Township Officer, Yesagyo.

"My *Akunwun* **Maung Po Mya** has been here during the year and has done very good work. He knows the work well and thoroughly."

### Magwe District.

(*Mr. E. N. Drury, Deputy Commissioner.*)

"*Akunwun* **Maung Po Nu** has fully maintained his reputation as a first class *Akunwun*. He has now been in the district two years and has a thorough knowledge of the district which will be most useful when the land settlement assessments are introduced. In addition to Land Revenue **Maung Po Nu** has had to deal with the revenue derived from the oil-fields: this entails a great deal of extra work: he has, by his habit of thoroughly mastering the subject he deals with, been of the greatest assistance in detecting discrepancies in returns and keeping a careful watch on the Local Officers' reports, drafting instructions and making useful suggestions. I am thoroughly satisfied with his work as was my predecessor. His office was found in excellent order when recently inspected by the Financial Commissioner."

## MANDALAY DIVISION.

(*Mr. G. W. Shaw, I.C.S., Commissioner.*)

### Mandalay District.

(*Major W. A. W. Strickland, Deputy Commissioner.*)

"The *Akunwun*, **Maung Tha Nyo**, A.T.M. It is almost unnecessary to report on his qualifications. He is too well known as a first class officer with a wonderful power of getting through his heavy work."

### Bhamo District.

(*Mr. H. G. A. Leveson, I.C.S., Deputy Commissioner.*)

"**Mr. E. S. Skinner**, Extra Assistant Commissioner, held charge of the combined Bhamo subdivision and township (which were amalgamated in 1902) throughout the year but has since its close been transferred to Lower Burma. His work has been carried out with exemplary care and diligence.

"**Maung Tun Gywe**, A.T.M., Myoôk, held charge of the combined Shwegu subdivision and township throughout the year except for a brief period, when he was present, by invitation, at the Coronation Durbar at Delhi. His work has been in every way satisfactory.

"**Mr. C. P. Ellis**, Myoôk, was *Akunwun* throughout the year. The condition of the Revenue Office and Record-room when he assumed charge as *Akunwun* was described in last year's report. The improvements of procedure established in the former and the complete reorganization effected in the latter were entirely carried out by him and I have nothing but praise to give of his work, which is worthy of special commendation."

### Myitkyina District.

(*Mr. W. A. Hertz, Deputy Commissioner.*)

"As regards the *Akunwun*, Maung Ba Kin, I have only to repeat what my predecessor said about him in last year's report. He is fully qualified to be *Akunwun* in any district, and, although he is handicapped by being Headquarters Magistrate, Additional Township Judge, and Treasury Officer, as well as *Akunwun*, he has continued to do excellent work in the office and record-room."

### Katha District.

(*Mr. A. E. English, I.C.S., Deputy Commissioner.*)

"The *Akunwun*, Maung Bwin, has, as in the past worked excellently, doing not only his work but much of that of his clerks. He has used his best endeavours to keep work in subordinate offices up to date, and he has my best thanks.

"Maung Po Thein, Subdivisional Officer, Katha, and Maung Myat Tha Gyaw, T.D.M., Subdivisional Officer, Wuntho, have displayed energy and capability, though the former especially has had a heavy year of fishery and land revenue remissions."

(*Remark by Commissioner.*)

"Mr. English, the Deputy Commissioner, was very energetic and no part of the revenue business of the district escaped his attention."

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## SAGAING DIVISION.

(*Mr. H. L. Eales, I.C.S., Commissioner.*)

### Sagaing District.

(*Mr. H. F. P. Hall, Deputy Commissioner.*)

"Maung Ket was *Akunwun* in this district throughout the year and is an excellent officer."

(*Remark by Commissioner.*)

"To the *Akunwun*, Maung Ket, great credit is due. He is quick, clever, and hard-working. He found the Revenue office in a thoroughly bad state and has worked successfully in putting matters straight. He promises to be one of the best *Akunwuns* in the Province."

### Lower Chindwin district.

(*Major H. N. Warde, Deputy Commissioner.*)

"The *Akunwun*, Maung Maung (4), has given entire satisfaction. His qualifications are already known to the Commissioner and Financial Commissioner. He is the best *Akunwun* I have ever had under me."

(*Remark by Commissioner.*)

"I am glad to be able to endorse the praise bestowed on the *Akunwun* Maung Maung. He is an intelligent and hard-working officer and has given thorough satisfactio n in the discharge of his duties."

### Upper Chindwin district.

(*Mr. A. G. Cooke, I.C.S., Deputy Commissioner.*)

"The work of Mr. Blake, Mingin, Maung Myat Tun Aung, Extra Assistant Commissioner, Legayaing, and Maung Ba Gyi, Kindat, was commended by my predecessor. The *Akunwun* Maung Nyo I gather has worked satisfactorily."

(*Remark by Commissioner.*)

"Maung Po Than, Subdivisional Officer, Kalewa, did especially good work under the Deputy Commissioner in dealing with the river conservancy work in the Myittha."

## MEIKTILA DIVISION.

(*Mr. F. C. Gates, I.C.S., Commissioner.*)

### Kyaukse district.

(*Major S. L. Aplin, Deputy Commissioner.*)

"(1) Maung Po, Subdivisional Officer, Kyauksè. This officer has continued to do most excellent work. In all branches of his duties he has as usual displayed great energy but especially in inspecting crops on account of which remission was applied for. This year an enormous number of applications was received and the work of inspection was very heavy. The number of *kwin* inspections made by this officer also deserves special notice as well as the interest taken and assistance given in the distribution of water when supplies ran low.

"(2) Maung Kyin Yôn, Subdivisional Officer, Myittha. This officer has done good work especially in connection with the issue of agricultural advances, several irregularities being detected by him.

"(3) The *Akunwun* Maung Kho has worked steadily and well and deserves praise for the promptitude with which he checked and prepared the mass of remission cases received this year."

(*Remark by Commissioner.*)

"**Major Aplin** is an extremely good Revenue officer."

**Yamethin district.**

(*Major G. E. T. Green, Deputy Commissioner.*)

"The present *Akunwun* **Maung Tok Gale** has worked well during the year and been of great assistance to me."

**Myingyan district.**

(*Mr. W. V. Wallace, Deputy Commissioner.*)

"**Maung Tin** (1) and **Maung Tin** (2) have worked very well indeed.

"**Maung Ba Thaw** has done excellently as usual as *Akunwun*.

"**Mr. Greer, I.C.S.**, has taken great interest in his subdivision and has done most creditably."

G. B. C P. O.—No. 281, F. C., 30-12-1903—456.

# REPORT

ON THE

# LAND REVENUE ADMINISTRATION OF BURMA

## DURING THE YEAR ENDED THE 30TH JUNE 1904.

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# RESOLUTION

ON THE

# LAND REVENUE ADMINISTRATION OF BURMA

## FOR THE YEAR ENDING THE 30th JUNE 1904.

Extract from the Proceedings of the Government of Burma in the Revenue Department,—No. 1R—1, dated the 14th January 1905.

READ—

The Season and Crop Report of Burma for the year ending 30th June 1904, submitted with letter No. 1286—1R.-3, dated 21st July 1904, from the Secretary to the Financial Commissioner.

The Report on the Land Records Administration of Burma for the year ending 30th June 1904 submitted with letter No. 1716—1R.-2, dated 30th August 1904, from the Secretary to the Financial Commissioner.

The Report on the Land Revenue Administration of Burma for the year ending 30th June 1904, submitted with letter No. 948—1R.-2, dated 14th November 1904, from the Secretary to the Financial Commissioner.

RESOLUTION.—The three reports under review dealing with the agriculture and revenue of the province for the year ending with the 30th June 1904, were punctually received from the Financial Commissioner. Last year attention was called to the fact that the Land Records Report was unduly long. This year its length has been considerably reduced without impairing its value. Several lengthy appendices have been omitted and the text has been condensed. The maximum length of the Report has now been fixed at 20 pages. This year's Report covering 19 only.

Agriculture.

2. The general features of the monsoons were poor to fair early rains, a deficiency in the middle rains, followed by exceptionally good later rains. The season thus differed very widely from its predecessor when the early rains were excessive, the middle rains sufficient, and the end of the monsoon was light and closed early. The value of the later rains is demonstrated by the fact that while the harvest of the year ending in June 1903 was comparatively poor, that of the year under report was an undoubted success.

In Lower Burma the rice crop was a bumper one and in Upper Burma, although there were extensive failures of the crops first sown, the final rains gave the later sowings time to mature so that the resulting harvest was generally successful. The total acreage under crop in Lower Burma increased by some 200,000 acres and is now close on eight million acres. In Upper Burma there was also a large increase of cultivated area especially in the districts of the dry zone.

Land Revenue.

3. Satisfactory harvests, supplemented by the normal growth of the cultivated area, and the operations of settlement, produced an increase of 10 per cent. in the Land Revenue collections.

Remissions of Land Revenue were considerably less than in the previous year and were mainly due to floods. Most of the remissions are to be found in Lower

Burma where Land Revenue is leviable on all planted crops. As the Financial Commissioner has pointed out, the remission system of the Lower Province could not be worked in Upper Burma. There assessments are limited to crops which have matured, or are likely to mature, when the assessment rolls are under preparation. Even under this system the remissions on partial and late failures are at times a heavy burden on Revenue officers. The burden would also be heavier if cultivators found it worth their while to make full use of the concessions governing remission. Since the Financial Commissioner's report was written, Mr. Hall's suggested system of *tari* tree assessment which is described in paragraph 4 of the Report under the head of Myingyan has been under consideration. The system has been approved for Shwebo and will be included in the Settlement Officer's proposals due at the end of 1905. Enquiries to as certain whether the system should be introduced into Myingyan where the summary settlement expired in June 1904 have also been started.

Wate-rate.

4. The experiments mentioned in paragraph 8 of the Report, under which certain minor irrigation works in Kyauksè and Meiktila have been transferred for maintenance purposes to the cultivators will be watched with interest.

Capitation-tax and *thathameda.*

5. The increase of 2 per cent. in the capitation-tax collections was mainly due to three causes (i) ordinary increase of population, (ii) inclusion in the rolls of persons previously assessed to income-tax, (iii) substitution of the capitation tax for *thathameda* in the northern half of the Thayetmyo district. Increased care and vigilance in assessments on the part of district officers also contributed to the increase. This vigilance was not however everywhere apparent, and His Honour considers that the Financial Commissioner's strictures on the failures to check the rolls in various districts are fully justified. The Lieutenant-Governor agrees with the Financial Commissioner that the increase in the number of persons exempted on the score of old age and poverty is not to be deprecated. Provided that proper checks are exercised and the powers of exemption are not abused it is certainly desirable that those powers should be fully exercised. The decline in the *thathameda* demand of nearly 12 per cent. is mainly due to the substitution of direct land assessment in several districts. The Financial Commissioner's remarks regarding the distribution of the reduced demand are interesting. His Honour agrees with the Financial Commissioner in thinking that the principles of distribution should be explained to the people and he will be glad to learn what action has been taken to effect this.

Fisheries.

6. The Fishery revenue shows a satisfactory increase over that of the previous year in the demand under leased fisheries, but fees from licensed implements fell considerably. The remarks about the fishing industry in Mergui are interesting.

Miscellaneous land revenue.

7. Miscellaneous Land Revenue amounted to some 19 lakhs of rupees, about three-fifths of this being derived from petroleum. The proposals for introducing survey and supplementary survey into towns where such surveys do not exist have been received. His Honour agrees with the Financial Commissioner that the surveys are necessary,

some further consideration of questions involved in dealing with Town Lands have however to be considered before final orders can be passed.

Settlements.

8. In accordance with instructions received from the Government of India the chapter on settlements has been somewhat amplified in this year's report and two statements have been added to the appendices showing the progress made with settlement operations, and the financial results of settlements sanctioned during the year of report. Settlement operations were in progress in 12 districts, and during the year four settlements were sanctioned and new rates were applied to three-quarter of a million acres of cultivated land. The settlement staff employed consisted of three original and two revision settlement parties, but, besides these, two small parties were engaged on summary settlement work. The districts dealt with were those laid down in the settlement programme In Upper Burma progress on the original settlements of Shwebo has not been so rapid as was anticipated and proposals for strengthening the parties and extending the time allowed for completion have been under consideration.

Forecasts of the expected results of introducing original settlement into Tavoy and revision settlement into Ma-ubin were prepared and submitted to the Government of India. In both cases the districts were the next on the programme and sanction to the inception of settlement operations has been received.

Assessment Instructions explaining the main principles of settlement and the standards of assessment adopted in Burma were finally accepted during the year and have been incorporated in the directions for Original and Revision Settlements.

Revenue Surveys.

9. Number 7 Party of the Survey of India Department was employed during the year on cadastral work in Shwebo and Pakôkku. In the former district the party took up a considerable area excluded when Shwebo was originally surveyed but now considered to be worth survey and settlement. The cadastral survey of Pakôkku is new and the area to be taken up is large. Considerable areas which are not considered worth survey and settlement have been excluded. Special surveys for purposes of settlement were also undertaken by Provincial parties in Katha and Tavoy outside the area already under cadastral survey. In Ma-ubin and Mandalay extra parties were employed on revision survey, *i.e.*, on bringing survey up to date within the areas already under supplementary survey. Special staffs were also employed on the survey within supplementary survey areas of some 200,000 acres for cultivating which application had been made under the Revenue law. The fees levied on these applications more than covered the cost of survey.

Supplementary Survey.

10. The total area under supplementary survey has increased by about 11½ per cent. and now stands at nearly 42,000 square miles producing 222 lakhs of revenue. The increase in area is mainly due to the inclusion of the Magwe and Lower Chindwin districts, where settlement operations have been completed.

The cost per square mile and per acre under occupation have slightly fallen, a satisfactory result considering that there was a large increase in the area actually under assessment. The difficulty incurred in dealing with crop failures occurring after the preparation of the assessment rolls has already received mention

in paragraph 3 of this Resolution. The question of the best method of meeting this difficulty is still under consideration.

Transfers of agricultural land.

11. The transference of agricultural land from the cultivator to the non-agriculturist appears to progress steadily in the delta districts. In paragraph 20 of the Report it is remarked that while the increase in the area held by agriculturists is about a million acres that held by non-agriculturists has only increased by some 46,000 acres. It is noticed that the increase under the first mentioned head is not so much due to a favourable season as to the fact that the Mergui and Yamèthin districts, and large areas in the Lower Chindwin, were for the first time included in the statistics, and in these three districts the non-agriculturist has not yet obtained much of a footing. In Hanthawaddy, although the increase in the area held by agriculturists is, as remarked in the Report, a gratifying fact, it will be found that the percentage of the total area held by the agriculturists has slightly fallen.

Tenancies.

12. In Lower Burma the rented area increased in all districts except in Henzada, Thatôn, Mergui and Amherst. An explanation has been offered for the decrease in Amherst, but none for the decrease in Thatôn. The districts adjoin and possibly the same causes have affected them both. The area rented in Myingyan is singularly large for a dry district of Upper Burma, and in next year's Report this fact might well receive comment.

Agricultural advances.

13. Agricultural advances were issued to a slightly larger extent than in the previous year. Upper Burma took the greater portion of the amounts advanced and it is said that good use is made of the loans. It is natural that the loans should be most popular in the poorer districts, but His Honour believes that even in the richer delta districts considerable sums could be distributed with advantage. Attention is again called to remarks made in last year's Resolution. Some advances were issued to the *pinle-damin* fishermen with good results. Statement No. XIII does not distinguish between advances under the Land Improvement Loans Act and the Agriculturists' Loans Act. The attention of the Financial Commissioner is invited to the wishes expressed by the Government of India in this matter.

Realization of Revenue arrears.

14. His Honour notices with satisfaction the large decrease under all heads in the number of processes issued for the realization of revenue. It may be admitted that some of the decrease is apparent rather than real being due to a change in the method of registering the cases. Some again may be the result of a good harvest, but much of the reduction is undoubtedly due to more care and discrimination in sanctioning the issue of processes. In notices Mā-ubin heads the list with 5,647 a number which should be susceptible of reduction. The Lieutenant-Governor agrees with the Financial Commissioner that warrants appear to be still too freely issued in Akyab and Kyaukpyu.

Revenue Collectors.

15. The work of revenue collection was efficiently carried out by the circle thugyis and village headmen. The average commission earned by the latter rose from Rs. 100 to Rs. 106. The remuneration of a headmen is not large and it is imperative that when earned it should be promptly disbursed. His Honour trusts that there will be no repetition

of the misunderstanding under which $\frac{4}{5}$ths of the commission due to the Yamèthin headmen remained undisbursed at the close of the year.

Allotments of land for cultivation.

16. The area alloted under grant or lease in Lower Burma represented about half the normal increase in the occupied area. The falling off in the work of the special officers appointed for grant work suggests a want of supervision on the part of the District Officers. Some of the mistakes made would have been avoided by the issue of instructions to the Grant Myoôks employed upon this duty before they commenced work.

Agricultural experiments.

17. Experiments with various kinds of imported seed were continued. Havana tobacco seed has been distributed for years in the Ma-ubin district and is fairly established. Local tobacco has been displaced and it is recorded that the industry is in a flourishing condition. Other experiments have not in all cases had such happy results. The five experimental gardens were continued, and since the close of the year the desirability of starting an agricultural school and establishing demonstration farms in the areas irrigated from the main canals has been under consideration.

General.

18. During the year action was taken towards the amendment of the Rules under the Upper Burma Land and Revenue Regulation dealing with the assessment of non-State land and the levy of reduced *thathameda*.

The revenue work of the year was well performed, and the Lieutenant-Governor desires to express his appreciation of the Financial Commissioner's efficient administration, and of the through manner in which the Revenue Officers working under him have performed their duties.

By order of the Lieutenant-Governor of Burma.

H. THOMPSON,

*Offg. Revenue Secretary to the Government of Burma.*

G. B. C. P. O.,—No. 224, F. C., 18-1-1905—456.

# REPORT

ON THE

# LAND REVENUE ADMINISTRATION OF BURMA

## DURING THE YEAR ENDED THE 30TH JUNE 1904.

## CHAPTER I.

### Introductory.

The Land Revenue Administration of Burma continued in the hands of the Hon'ble Mr. Hall, C.S.I., Financial Commissioner, during the twelve months dealt with in the present Report.

**Changes in law, rules and executive orders.**

2. The Land Revenue laws of the province remained unaltered throughout the year, and no changes calling for special notice were made in the rules or executive orders issued thereunder. The Financial Commissioner has taken up the proposals to amend the (Lower) Burma Land and Revenue Act, 1876, at the point where they were abandoned in the year 1896, and a draft bill has been prepared for circulation to officers in the Lower Province. The amendments in the Rules under the Upper Burma Land and Revenue Regulation necessitated by the issue of Regulation V of 1901 are still under the consideration of the Government of India. Numerous defects in the Rules under the Lower Burma Town and Village Lands Act, 1898, were brought to notice during the year; draft amendments were circulated for criticisms and suggestions, and the Financial Commissioner's matured proposals are now before the Local Government. The (Lower) Burma Fisheries Act, 1875, has not yet been superseded by the new bill which was the outcome of the exhaustive enquiries made regarding the valuable fisheries in the Irrawaddy Division during the years 1897—1898-99. The modifications made in the system of taking security for the unpaid balances of the rents due from fishery lessees, referred to in paragraph 6 of the Resolution of the Local Government on the Report for the year 1902-03, were prescribed during the period under review, but their effect, if any, on the prices obtainable at the auctions of fishery leases will not be felt till the close of the current year.

3. The Land Revenue demand (exclusive of the arrear demand) under all heads dealt with in this report for the year under review was Rs. 3,63,02,199 —over 18 lakhs—or 5·3 per cent. in excess of the demand of the previous year. Out of the current demand Rs. 3,65,475 were remitted and Rs. 81,174 remained outstanding on the 30th June 1904, as compared with Rs. 6,13,936 remitted and Rs. 50,946 uncollected for the previous year. These figures indicate what indeed was the case that the year was agriculturally an improvement on its immediate predecessor.

| *Kind of Revenue.* | *Amount.* |
|---|---|
| | Rs. |
| Ordinary Land Revenue,—*Statement I* ... | 2,18,15,715 |
| Water-rate,—*Statement II* ... | 27,301 |
| Capitation-tax,—*Statement IIIA* ... | 49,13,655 |
| Thathameda,—*Statement IIIB* ... | 46,41,173 |
| Land-rate in lieu of capitation-tax,— *Statement V.* | 88,317 |
| Fishery Revenue,—*Statement VI* ... | 29,07,886 |
| Miscellaneous,—*Statement VII* ... | 19,08,152 |
| Total ... | 3,63,02,199 |

# CHAPTER II.

## Ordinary Revenue.

LAND REVENUE:—
Area assessed and revenue demand.
*Statement I, columns 2-4, page 39.*

4. Complete statistics regarding the area assessed to land revenue in the province will not be available till the completion of Settlements in Upper Burma and the direct assessment at acre rates of the large areas which are still taxed indirectly by means of the *thathameda* tax. The addition of 201,539 acres to the revenue paying area in the four Lower Burma divisions brought the grand total for the Lower Province almost up to eight million acres, while in Upper Burma some 600,000 acres in Sagaing and Yamèthin districts are for the first time shown in Statement I. The revenue demand was nearly 20 lakhs in excess of that of the previous year while the amount remitted (Rs. 2,60,550) was slightly less and the balance for collection on the 30th June 1904 (Rs. 46,471) slightly more than the corresponding figures for that year.

Of Lower Burma districts, Pegu claims the greatest increase in assessed area, with 32,434 acres more, Toungoo coming a close second with 30,892 acres in excess of the total of the previous year. Less than one-fourth of the increased acreage is held under grant. Every other district in the Lower Province contributed to the increase with the exception of Northern Arakan, where a continuation of the tendency to substitute tobacco cultivation for the primitive system of *taungya* clearing caused an insignificant reduction of 44 acres in the assessed area and a trifling increase in the revenue demand. In Upper Burma the introduction of the settlement rates in Sagaing and Yamèthin districts accounts for the difference, already referred to, between the acreage under assessment during the year of report and its predecessor. In the Meiktila division the latter rains were very favourable and the area under assessment in all districts was greatly in excess of that of the previous year; out of 91,303 acres more in Myingyan no less than 15,814 acres were under cotton, a crop to which, says the Deputy Commissioner, "the "cultivators are now paying much attention on account of the excellent prices "realized and the facilities afforded for the disposal of the produce by the local ginning factories at Myingyan." In Kyauksè a very poor *kaukyin* crop, due to the abnormally low supply of water in the rivers tapped by the irrigation systems of the district, was followed by the best *kaukgyi* crop on record. In Meiktila the increase of 15,497 acres is ascribed by the Deputy Commissioner in part to the system by which crops which produce less than a fourth of the normal outturn of the land on which they are grown are not assessed. He remarks:—

*Pegu.*

*Toungoo.*

*Sagaing.*

*Yamèthin.*

*Myingyan.*

*Kyauksè.*

*Meiktila.*

"Late in September there were very heavy rains and all the tanks filled. It was too late for really successful cultivation of paddy and under ordinary circumstances little paddy would have been sown. It was, however, pointed out to cultivators that under the new rules they would not be assessed at all if they did not get one-fourth of an average crop, that they would not be put to any expense in applying for remission and that the worst that could happen was the loss of labour and seed. The consequence was that a large amount of paddy land was planted. Much of this land gave less than one-fourth outturn and was unassessed, but the remainder, which gave more than this minimum outturn, was assessed and the total cropped area under dry and wet cultivation exceeded that of the previous year."

Cultivation in the unirrigated parts of the dry zone of Upper Burma will always be precarious and a system which from one point of view might be condemned as apt to foster a spirit of recklessness and imprudence is, in the peculiar circumstances of the country, the one best adapted to its needs. The decrease of 54,106 acres in the area assessed in the Lower Chindwin district is explained

by a statement that the total reported in the previous year was incorrect. Further north, in the Ruby Mines and Katha districts, the rains in the latter part of the year were scanty and the area left fallow was considerable. Elsewhere there was a general increase, which was largest in Minbu with 54,383 acres more, and in Mandalay, where the new Imperial canal was in working order throughout the whole of the year, with 23,847 acres in excess of the average under assessment in the previous year. In Pakôkku the increase of 4,435 acres appears to have been due to the repair at the expense of the District Fund of three old Burmese irrigation works in the Yesagyo township.

*Minbu.*

*Mandalay.*

*Pakôkku.*

About 7¼ lakhs or over a third of the increase in the revenue demand was due to the introduction of the settlement rates of land revenue in Sagaing and Yamèthin. As a set off to this must be placed the reduction of Rs. 4,92,441 under *thathameda*, and of Rs. 28,098 in the demand from water-rate in Yamèthin. The increase, for the most part due to settlement in these two districts, was therefore about two lakhs, of which some Rs. 80,000 came from Yamèthin and roughly Rs. 1,20,000 from Sagaing as compared with estimates of Rs. 2,54,665 and Rs. 1,66,316 respectively. The increase in Akyab (Rs. 1,82,629), Tharrawaddy (Rs. 1,02,437), the area now comprised in the three districts of Ma-ubin, Myaungmya and Pyapôn (Rs. 117,640) and Bassein (Rs. 69,434) is in the main due to the introduction during the year of revised rates of assessment in parts of these districts. That of Rs. 1,51,132 in Mandalay is the result of the extension of irrigation from the new canal; that of Rs. 1,02,447 in the Lower Chindwin to the larger area in which the assessment rates fixed on the summary settlement of the district were in force. The improvements elsewhere are the result chiefly of the larger area under cultivation and the better character of the season from an agricultural point of view. In Tavoy an increase in the *taungya* tax produced a larger revenue than in the previous year, despite a decrease of 998 acres under assessment; in Mergui, on the other hand, nearly three quarters of the decrease of 1,000 acres in the area under *taungyas*, which was the result of an enhancement of rates in 1902, was recovered in the year of report. The Commissioner of the Tenasserim division has suggested that this wasteful form of cultivation should be discouraged by a gradual enhancement of the rate assessed on each individual or family engaged therein and the Financial Commissioner is at present conducting an enquiry into the circumstances of the *taungya*-cutters in Lower Burma. Mr. Hall is disposed to think that with the gradually increasing rates of land revenue the maximum rate of Rs. 2 per cultivator or family of cultivators allowed by section 33 of the (Lower) Burma Land and Revenue Act has become inadequate and that in certain localities it will be necessary to impose an acre rate, or in the alternative to amend the Act so as to permit of the imposition of a heavier poll-tax in lieu of an acre rate, which under the circumstances of the cultivation is difficult to assess. The rate of Rs. 2 was fixed over a quarter of a century ago; it was then double of the highest existing rate and high as compared with the prevailing rates assessed on paddy land in the plains and it is not to be wondered at if it has now become inadequate in certain localities.

**Revenue demand.**

*Sagaing.*

*Yamèthin.*

*Akyab.*

*Tharrawaddy.*

*Ma-ubin.*

*Myaungmya.*

*Pyapôn.*

*Bassein.*

*Mandalay.*

*Lower Chindwin.*

*Tavoy.*

*Mergui.*

The increases of Rs. 24,808 and Rs. 8,519 in the Upper Chindwin and Myitkyina districts respectively are in the main the result of the more favourable season. In Pakôkku the advance of Rs. 13,275 was due in part to the increased area under cultivation and partly to the increase in the area under the more highly assessed island crops, tobacco and chillies, at the expense of the pea crop so much in demand in the previous year.

*Upper Chindwin.*

*Myitkyina.*

*Pakôkku.*

The increase both in the area assessed and in the revenue demand of 7,358 acres and Rs. 15,822 respectively in the Thatôn district appears to indicate that the expansion of cultivation in the rest of the district is more than compensating for the ravages made on the existing cultivation by the erosions of the sea and the vagaries of the Sittang river, which is adding to Pegu the area which it is taking from Thatôn.

*Thatôn.*

The Deputy Commissioner, Myingyan, remarks that the people of that district are "loud in their protestations against the acre rate for toddy trees instead of a tree-tax" and he believes that a tree-tax of two annas a tree would bring in more revenue and give the people greater satisfaction. The Financial Commissioner agrees that the system of taxing toddy trees by an acre rate when they are numerous enough to form a grove and letting all other trees go untaxed is not easy to work because of the practical difficulty of deciding what constitutes a grove and because of the various customs attached to the ownership of such trees. The Commissioner of Meiktila suggests that a low rate assessed on all mature trees whether tapped for juice or not would be the most satisfactory solution of the difficulty. Mr. Hall has asked the Settlement Commissioner to consult Settlement and other officers regarding a proposal that the Settlement Officer should determine once for all for the period of the settlement the proportion of the produce of solitary toddy-trees in each village or *kwin* which should be taken by Government, and that the fixed total so determined should be paid by all the tree owners in the village or *kwin* in such proportion as may be determined by assessors selected by the people themselves after the manner followed in distributing the *thathameda* demand. This method would avoid all the difficulties attendant on the tree-tax at present assessed in many districts, and would have the additional advantage of fostering the system of self-assessment which the reduction of the *thathameda* rate under the new system of district assessment on land has a tendency to weaken. So far as Myingyan is concerned, no change can be made during the currency of the present summary settlement. Such grievance as the people have is, not that the groves are over-assessed, but that the owners of solitary trees not in groves are not assessed.

*Myingyan.*

In the Pyinmana subdivision of Yamèthin it is said that the rates of revenue on paddy and garden-land are low, while those on *ya* land are too high. The Commissioner does not agree that the *ya* rates are too high, and in the absence of further particulars the Financial Commissioner is unable to support the Deputy Commissioner's contrary view. It is not possible at once to pronounce definitely on the suitability or otherwise of rates of land-revenue imposed for the first time. The disadvantages of a change of system of taxation are always more apparent than the advantages at the commencement, and at least two years' trial is necessary for the formation of a decided opinion. Statement VIII shows that 1,831 processes of all kinds were issued in Yamèthin district for the recovery of revenue as compared with 1,997 in the previous year, and although the number of warrants issued was larger, no person was sent to prison, and in only four cases was it found necessary to sell the defaulter's property to realise the arrears as compared with seven in 1902-03. These figures do not suppor the Deputy Commissioner's contention.

*Yamèthin.*

5. The amount of revenue shown as remitted includes also the sums struck off as irrecoverable and the items struck off on account of erroneous assessment. The grand total for the province, Rs. 2,60,550, although not much smaller than in the previous year, was less widely distributed. No less than Rs. 1,10,115 were remitted or struck off in the Hanthawaddy district, and, with the exception of Rs. 4,800, this amount had to be foregone because of the destruction caused by floods in the Hlaing river. Floods, too, in the main account for the heavy remissions of Rs. 55,033 and Rs. 35,783 in Ma-ubin and Tharrawaddy respectively, and for the smaller but still considerable amounts remitted in Henzada (Rs. 8,337) and Mandalay (Rs. 8,898). In Kyauksè there was a very satisfactory decrease from Rs. 41,233 in the previous year to Rs. 11,336 in the year of report, while in Meiktila and

**Land Revenue:—Remissions.**

*Statement I, columns 5-6, page 39.*

*Hanthawaddy.*

*Ma-ubin.*

*Tharrawaddy.*

*Henzada.*

*Mandalay.*

*Kyauksè.*

Myingyan, the system of exempting from assessment areas on which the outturn was less than one-fourth of the normal, combined with the fact that the failures took place at the *Kaukyin* season when the surveyors had more time to give to the accuracy of the assessment, reduced the remissions even below the figures of the previous year; in Myingyan the amount remitted was Rs. 1,201 as compared with Rs. 1,183 in 1902-03, but Rs. 633 of this total represents the remission granted on account of the destruction of island crops by floods from the Irrawaddy river and not remission on crops which failed to mature. There is no doubt that the remission system by itself would be unworkable in the dry zone of Upper Burma and that the plan of excluding from assessment areas on which the crops have failed to mature (the definition of the expression "failed to mature" varying according to the liability of each district to failure) is the only practical solution of the problem of assessment. The decision whether or not a crop has matured must perforce be left to the Revenue Surveyors who prepare the assessment roll, but it is most essential that their work should be checked by officers of standing, not so much to prevent any abuse of the power entrusted to them as to secure that they use it with sufficient confidence and liberality. The Financial Commissioner notes with pleasure the interest taken by the Commissioner, Meiktila division, in this important duty. The system, to be worked with the maximum effect, requires that a second visit shall be made to *kwins* in which the success or the failure of the crops cannot be determined with certainty at the time of the preparation of the rolls and this visit, some officers declare, cannot be paid unless the present staff is considerably increased. The Financial Commissioner is not in favour of any increase of establishment for this purpose only; a staff sufficient for the work would obviously be too large for normal requirements during the remainder of the year, and if an increase is indispensable for the satisfactory working of the system it will be better to work it as far as possible with the present staff and to supplement it by the grant of remissions. Something might be done, no doubt, by the organization of special temporary establishments to relieve the surveyors of part of their routine work, and so set them free to pay the second visits required, but work done by temporary surveyors should be more closely and promptly inspected than that of the permanent staff.

*Myingyan.*

In the course of a tour in Minbu district at the beginning of the year 1904, the Financial Commissioner found that much of the land irrigated by the smaller canals on the Salin system had borne most indifferent crops, yet practically no applications had been made for remission. The people complained that the trouble involved in connection with an application to the Township Officer was so great that they preferred to pay the full assessment. Enquiries were made as to the truth of this assertion, but as usual in such cases the complainants were either unable or afraid to substantiate their charges, and it is probable that the fact that practically all the land is cultivated by tenants who pay the landlord in many cases one-half the gross produce accounts for the apathy shown by both in regard to remissions. Where the revenue is paid half by the landlord and half by the tenant the half benefit which either obtains from remission is not sufficient to induce either to apply for remission unless the destruction to crops is very complete.

The amount remitted, Rs. 5,853 out of the arrear demand, does not include the sums which were remitted after collection and subsequently refunded. These, however, were not so large as to require comment.

The total revenue which had to be struck off on account of erroneous assessment was very small. Errors in assessment, no doubt, more frequently take the form of omissions rather than of over-assessment, and for this reason alone, the practice followed in Hanthawaddy district of making the Revenue Surveyors make good amounts erroneously assessed is to be condemned, apart from the fact that the measure is a severe one to adopt towards a class of subordinates whose pay is none too high and whose temptations are great. Errors in excess are more likely to be detected than errors in defect, because no person who is under-assessed is likely to complain of the mistake while an under-assessment is not more likely to be detected by an inspecting officer than an over-assessment.

6. Over two crores and 15 lakhs were collected within the year of report and the outstanding amount at its close was only Rs. 46,471. Mandalay district with a sum of Rs. 32,747 remaining for collection on the 30th June 1904 was again responsible for the bulk of the arrears. The Deputy Commissioner attributes this to the late receipt of assessment rolls from the Land Records Department and to the illness of two of the Township Officers who had to take sick leave just before the close of the year. The new Mandalay canal has enormously increased the work of the existing staff of surveyors and proposals have been submitted for an addition to their numbers. Elsewhere the sums outstanding at the close of the year were insignificant, and were due mainly on account of supplementary assessments. No difficulty was experienced in the collection of the revenue in the great majority of districts. Inefficient subordinates hindered the collection in the Urritaung township of the Akyab district while the numerous applications for remissions made the task of collection troublesome in parts of Hanthawaddy and Tharrawaddy and in the Kawa township of Pegu. Taken as a whole the demand appears to have been collected with even less trouble than in the previous year, and this statement is borne out by the figures in Statement VIII regarding the number of processes issued for the recovery of revenue.

**Land Revenue :—Collections and outstandings.**

*Statement I, columns 7-9, page 39.*

7. The fallow area under assessment in Lower Burma was some 50,000 acres less than in the previous year and the privileged rate of two annas an acre was granted with somewhat greater liberality. Akyab with 81,569 acres fallow, of which 49,056 acres were assessed at full rates, 28,450 acres at half rates and only 4,063 acres at the two-anna rate, heads the list of districts which contribute to the total, Bassein with 69,313 acres and Myaungmya with 61,133 acres coming next in order. There was nothing new in the methods adopted for the grant of the privileged rate, and it may well be that the express authority now granted to the Revenue Surveyors to allow it in certain cases without reference to any other officer is responsible for the small increase in the proportion to the whole area of the portion which paid the two-anna rate. The Financial Commissioner is, however, confident that the tendency is to illiberality in assessing fallows. In Ma-ubin and Pyapôn districts not a single acre paid the fallow rate, and although it is certain that the land in these districts is fertile and does not require the periodical fallowing essential in the case of the worked-out lands near Bassein and Myaungmya towns in the adjoining districts, it seems improbable that there were no instances where the reduced rate might not with propriety have been granted. Where fallow land is sold or resumed for non-payment of revenue, it is probable that in not a few cases the privileged rate of assessment might properly have been claimed. While it is necessary to guard against undue leniency there is danger in going to the other extreme, and Deputy Commissioners should impress on their Township Officers that they are expected to work the fallow rules and not, as some of them do, ignore their existence. Much can be done in the course of *kwin* inspection to educate cultivators to an understanding of the privileges which they may ask for when their lands are left uncultivated.

**Land Revenue :—Fallow-rate.**

*Akyab, Bassein, Myaungmya.*

8. The introduction of the Settlement rates in Yamèthin and the amalgamation of the water-rate with the land-revenue more than counterbalanced the doubling of the area assessed to water-rate in Shwebo and the increase in the small areas on which a separate water-rate is levied in the districts of Sagaing, Kyauksè and Meiktila. The increase in Shwebo, whence came more than two-thirds of the total, was due to the better rainfall of the year. Water-rate in Mandalay, Minbu and in all settled districts where there are irrigation works, is levied in a consolidated sum with land-revenue and no separate water-rate rolls are prepared except for the small areas which are temporarily or permanently exempt from the payment of land-revenue.

**WATER-RATE.**

*Statement II, page 40.*

*Shwebo.*

*Kyauksè.*
*Meiktila.*

In Kyauksè the Irrigation Department continued its work of remodelling the old Burmese weirs and straightening the canals. In Meiktila the experiment referred to in the extract from the district report quoted in the Provincial Report for 1902-03 of inducing the cultivators to undertake the upkeep of the petty irrigation works abandoned by the Public Works Department on account of the cost incurred in their maintenance, by the promise of assessment at the reduced rate fixed for lands irrigated from works wholly constructed by the people, proved successful, despite the fact that the repairs required were not completed in time to catch the first rise in May. Arrangements have in consequence been made for the transfer of two more works from the Irrigation Department to the people. Where the return from any irrigation scheme is likely to justify the erection of a large weir or other work of a permanent character, there is no doubt that Government is best able to carry out the enterprise and to superintend its up-keep. Where, however, the area capable of irrigation is too small or the supply of water too uncertain to make the construction of permanent works advisable, the annual renewal of the temporary weirs or other contrivances for utilising the supply of water is best left to the people themselves, and all that Government need do is to devise means whereby the managers appointed by the cultivators to organise their labour may enforce their orders on the recalcitrant. The provisions which the Financial Commissioner considers necessary to effect this purpose are now under the consideration of Government in connection with the draft Burma Canal Bill.

*Myingyan.*

In Myingyan the Kanna tank was breached and once more failed to fulfil the expectations which advocated its construction. But for this unfortunate event it is probable that a considerable area would have received water from this important work. As it was, the acreage irrigated was only 2,140.

# CHAPTER III.

## Capitation-tax, Thathameda and Land Rate.

CAPITATION-TAX:—
Persons assessed, demand, etc.
*Statement III-A, page 40.*

9. The number of persons assessed to capitation-tax was greater by 22,426, or two per cent. than the total of the previous year, and the revenue demand rose by 104,911. These figures apparently indicate more careful assessment than in the previous year when the increase over its predecessor was less than 9,000 persons and Rs. 52,000 demand, if the abnormal increase in Thayetmyo caused by the substitution of capitation-tax for *thathameda* in the Minhla subdivision be omitted. Part of the increase during the year of report was due to the amendment of the Income-tax Act whereby persons whose incomes were below Rs. 1,000 were exempted from liability to pay that tax and were therefore included in the number of assessees to capitation tax. The Income-tax statistics for the year 1903-04 show that the raising of the taxable minimum reduced the number of assessees by about 50 per cent. and Statement IVA shows that the number of persons who were exempted from capitation-tax because they were assessed to income-tax fell by 2,546 or nearly one half. All districts save Akyab, Prome, Pyapôn, Toungoo and Thayetmyo contributed to the increase in the number of assessees, while only in Akyab and Prome was the demand less than in the previous year.

*Akyab.*

The decrease of 690 assessees and Rs. 741 in the revenue demand in Akyab is due, says the Deputy Commissioner "partly to "the fact that circle *thugyis* and headmen showed an "increased number of persons as exempt and partly to the fact that there was a "falling off in the periodical migration of Chittagonian coolies owing to short "crops during the year under report." The Commissioner considers that this explanation is "scarcely satisfactory" and suggests that the extension of the system of collection by village headmen may in part account for the falling off, as the headmen cannot afford to pay for defaulters as the *thugyis* sometimes did to save themselves the trouble of applying for process. The number of exemptees was more by 1,071 than in the previous year so that there was actually a small increase in the total number of persons, liable and not liable to assessment, entered in the rolls, and were it not for the fact that the falling off was in continuation of an even larger decrease of 1,148 in the previous year, the check in the growth of the revenue derived from this form of taxation might call for no comment. The total amount collected by the Township and Subdivisional Officers on blank tickets was only Rs. 3,708, a very small amount for a district like Akyab, and the Financial Commissioner is disposed to think that this points not to greater accuracy in the preparation of the rolls by the headmen who are notoriously inefficient and unreliable, but to the lack of sufficient supervision on the part of the Township Officers.

*Prome.*

The decrease of 1,331 assessees and of Rs. 3,794 demand in Prome is attributed by the Deputy Commissioner to migration to other districts in search of employment owing to the shortage of the rainfall at the beginning of the year.

Reduction in the number of assessees elsewhere was accompanied by an increase in the amount of the demand and it seems probable that the figures hitherto given have not been very reliable and that the introduction of the new Register of Capitation-tax Rolls has effected the reform which it was intended to effect in the preparation of Statement IIIA, by lessening the chance of any omission from the statistics.

*Hanthawaddy.*

The largest increase in any one district was in Hanthawaddy where an addition of 4,395 assessees and of Rs. 18,806 to the demand rewarded the attention paid by

the Deputy Commissioner (Mr. J. N. O. Thurston) to this troublesome branch of revenue administration. Pegu with 3,336 assessees and Rs. 13,390 more came a good second. The increase in Amherst is held by the Commissioner to indicate that greater attention was paid during the year of report to the work of assessment, while the demand in Toungoo still fails in his opinion to keep pace with the growth of population. Mr. Houghton has paid great attention to the relationship which exists between growth of population and growth of revenue, a relationship so close in the case of capitation-tax that no increase in the revenue demand can be regarded as satisfactory if it is less than proportionate to the probable increase of population.

*Pegu.*
*Amherst.*
*Toungoo.*

The whole of the demand with the exception of Rs. 52 outstanding and Rs. 45,389 remitted or struck off as irrecoverable was collected within the year of report. Myaungmya and Toungoo are the two districts responsible for the arrear, which, small as it is, should have been avoided. As a general rule there should be no capitation-tax outstanding after the end of March, when all blank receipts should be called in and destroyed as laid down in Direction 47 of the Directions to Revenue Officers under the (Lower) Burma Land and Revenue Act. The Financial Commissioner has observed a tendency on the part of several officers to ignore this provision and in more than one instance capitation-tax collected on blank tickets for the year 1903-04 was not paid into the Treasury till the month of July 1904.

**Remissions and Collections.**

*Myaungmya.*
*Toungoo.*

Except in Akyab and here and there elsewhere, where the village headmen are illiterate the assessment rolls were satisfactorily prepared. In Mergui the Deputy Commissioner discovered that the supplementary rolls of the previous year were ignored when the main rolls of the year were prepared and that in consequence the names of many permanent residents were regularly omitted from the original rolls. This mistake can of course be detected when the rolls are examined in the district Revenue office and care should be taken to see that all the persons whose names appear in the original and supplementary rolls of the previous year are shown in the original rolls of the following year and that their whereabouts, if they are not shown as assessed, are indicated so far as possible. The Deputy Commissioner, Mergui, suggests that the serial number shown against the name of each assessee in the roll of the year of any census should be retained till the next census. In a district where there is little migration this plan would not cause much trouble, but where the population is constantly changing, the labour of preparing the rolls after a few years would be very great, for they would be full of the names of persons who had gone to other places. It is sufficient that the entries in each roll should follow the order of the entries of persons assessed or shown as exempt in the previous year's roll. This makes it possible to trace the name of any individual from year to year without difficulty. It is unnecessary to repeat the names of persons who are shown in the previous year's roll to have gone elsewhere.

**Preparation of the rolls.**

*Mergui.*

The duty of roll checking is still very indifferently performed in many districts. The Township Officers in the Ma-ubin district were especially remiss in this respect. The Township Officers of Ma-ubin and Danubyu are said to have done no checking at all and the former made no collections on blank tickets. The Township Officers, Kyaikto and Pa-an, in the Thatôn district, checked only 4 and 7 rolls respectively and in many other townships only a very small proportion of the village rolls was checked by any district officer. The Financial Commissioner recognises that many of the Township Officers in Lower Burma are so overworked in their capacity as Magistrates that they cannot afford the time necessary for the efficient performance of their revenue duties, but it is essential that the minimum of 20 per cent. of the rolls in his township which each Township Officer is required to check should not be so generally disregarded as it now appears to be. It is not necessary that the checking of the rolls should be done in all cases before they are submitted to the

**Checking of assessment rolls.**

*Ma-ubin.*

*Thatôn.*

Deputy Commissioner. The checking should be done all the year round in the course of village inspection.

**Collections on blank receipts.**

Collections on blank receipts were very small in the Ma-ubin district and very large in Bassein and Hanthawaddy. No conclusion can however be drawn from the figures. In long settled districts such as Henzada the careful preparation of the rolls in the first place should obviate the necessity of heavy supplementary collections. In districts where much of the cultivation is new and the population is still unsettled and in a state of constant change the correct preparation of the original rolls is a matter of some difficulty and the influx of newcomers at the time of harvest makes the preparation of supplementary rolls a necessity.

The capitation-tax payable by the Irrawaddy Flotilla and the Railway Company's employés continued to be collected as before. The Financial Commissioner is still under correspondence with the latter Company in regard to the decrease in the collections in the previous year. There would appear to have been some misunderstanding regarding the prescribed dates of collection.

**Capitation-tax:—Classification of exemptees.**

*Statement IV-A, page 41.*

**10.** The total number of persons shown as exempted from assessment to capitation-tax in the rolls rose by 5,283 to 127,546. The total would have been larger but for the fact that the number of persons exempted on account of assessment to income-tax decreased by 2,546. The increase took place almost entirely under the head of poverty and old age, which accounts for over 71 per cent. of the total number of exemptees, and is a gratifying sign that village headmen are making more use of the discretion which is allowed to them regarding the entry of poor persons as exempted in the rolls. All officers testify to the fact that these powers were not abused and indeed there is no reason why they should be abused. If a headman is desirous of wrongfully exempting a relation or other person, it is much less dangerous to omit his name from the roll altogether than to draw attention to him by entering him as exempt. The Deputy Commissioner, Toungoo, considers that the increase in the number of persons exempted in his district on the score of poverty is "hardly satisfactory" but as the Commissioner points out, the total number of such exemptees in Toungoo is very small as compared with some other districts where there is no reason to believe that undue leniency has been shown. On the other hand Mr. Houghton points out that the number of persons exempted on the ground of poverty in Tavoy is excessive when the size of the population is considered.

*Toungoo.*

*Tavoy.*

Since the close of the year the Local Government has accepted the Financial Commissioner's proposal that the duty of entering as exempt in the rolls persons too poor to pay the tax should be expressly conferred on headmen. As remarked in the report for the year 1902-03, headmen had as a matter of fact exercised this power in the majority of districts although it had not been expressly conferred on them.

**THATHAMEDA:—**

**Households assessed, demand, etc.**

*Statement III-B, page 41.*

**11.** The number of households assessed to *thathameda* in Upper Burma (693,504) was only 528 more than in the previous year. Every district in the Sagaing division and, with the exception of the Ruby Mines district, every district in the Mandalay division shows a decrease; on the other hand the districts in the Minbu and Meiktila divisions, with the exception of Meiktila district itself, where there was an unexplained decrease of 1,331 households, show an improvement over the totals of last year. The considerable falling off by 747 households in Myitkyina is attributed to the departure from the district of a large number of coolies employed by the Public Works Department, on the construction of the Myitkyina-Sima road. This reduction did not however affect the demand because orders were passed during the year that these coolies, who had previously been assessed at a uniform rate of Rs. 2 per household should be required to pay the same rate of

*Meiktila.*

*Myitkyina.*

tax as other assessees. The additional collections from coolies who remained therefore made up for the reduction caused by the departure of the others. The largest increase in any one district was in Myingyan where the number of households assessed was 1,811 more than in the previous year. The marked decrease in the dry zone districts of the Sagaing division was due to emigration to Lower Burma in search of work, in consequence of the unfavourable character of the early rains.

*Myingyan.*

The revenue demand declined by nearly 6⅓ lakhs; about a half of the decrease is accounted for by the reduction of the household rate in Sagaing consequent on the direct assessment of all land to land revenue, while the same cause reduced the Yamèthin demand by 1¾ lakhs and the Lower Chindwin demand by 65,858. The failure of the early rains necessitated a reduction of the demand in some 332 villages in Magwe and 148 villages in Pakôkku and a similar concession was called for in Katha and Ruby Mines where 59 and 115 villages respectively suffered from failure of crops. The amount of revenue foregone by these reductions of rate was some Rs. 1,30,000.

**Reductions of rates.**

*Magwe, Pakôkku.*

The Deputy Commissioners of Mandalay, Bhamo and Meiktila have omitted to explain the decrease in the demand from their districts. The Deputy Commissioner, Mandalay, considers that the falling off is too small to call for remark, but in view of the growing popularity of Maymyo and the attractions of the new Canal one would naturally have expected an increase rather than a decrease. Further enquiries will be made on the subject.

*Mandalay.*

The amount remitted or struck off from the demand was only Rs. 29,222 as compared with Rs. 2,46,617 in the previous year, where in several districts the demand at full rates had to be reduced after assessment because of the failure of the rains towards the end of the year. The nett demand was collected with the exception of Rs. 723 before the close of the year. The Financial Commissioner considers that there should be no outstanding at all at the end of the year and he trusts that efforts will be made to have a clean sheet on the 30th June 1905.

**Remissions and collections.**

As a rule the checking of *thathameda* rolls was very well done, but the Financial Commissioner considers that the Subdivisional Officer, Minbu, should have found time to check more than two rolls, more especially as his Township Officer at Ngape was ill and checked not a single roll in his township while the checking of the Township Officer, Sagu, was much less complete than it might have been.

**Checking of assessment rolls.**

The Deputy Commissioner, Minbu, reports that the tendency noticed in previous reports on the part of the people to discontinue the distribution of the total demand on their village, each household paying the sanctioned household-rate, has now ceased and he attributes this desirable result to the fact that the system of fixing the rate for each hamlet was abandoned in favour of a system whereby the rate on the village alone was fixed by the Deputy Commissioner, its further distribution being left to the *thamadis* concerned. The Financial Commissioner in the course of a tour in the district examined the *thathameda* rolls of the town of Sagu and found that the *thamadis* had a good grasp of the principle on which it is intended that the new assessment should be conducted. In distributing the household rate of Rs. 7 they retained the assessment on the purely non-agricultural part of the population at very little less than the amount which was paid when the household rate was Rs. 10 before the settlement came into force; such reduction as they made was on the large coolie class which under the old system was almost certainly over-assessed.

**Distribution of demand by village assessors.**

*Minbu.*

In Sagaing, writes the Deputy Commissioner:—

*Sagaing.*

"The general effect of the new system has been to lighten the revenue paid by "merchants and increase it on cultivators. This is very "noticeable in Myinmu town which has been made the sub-"ject of a special report."

The report referred to was asked for by the Financial Commissioner as the result of enquiries made by him when on a visit to the town. It shows that in Myinmu at least the *thamadis* or village assessors made no attempt to alter the old system of assessment and in effect reduced the demand from each person in proportion to the reduction in the demand of the whole town consequent on the reduced rate. Subsequent enquiries have revealed the fact that no distribution of the average rate sanctioned for each tract was made among the villages of the tract according to their resources, and in consequence the total taxation on non-agricultural communities such as Myinmu was greatly reduced by the introduction of the revised rates. Action is being taken to remedy this defect.

*Yamèthin.*

In Yamèthin the tendency to abandon assessment by *thamadis* was strongly in evidence during the first year of the reduced *thathameda*. The Deputy Commissioner writes:—

"There were very few villages in which *thamadis* assessed and this was in accordance with the wish of the majority of the villagers. The existence of the capitation-tax in Lower Burma is undoubtedly one reason which makes the community believe that the normal rate is due from each person. Well-to-do cultivators object strongly to being assessed over the normal rate and argue that the land revenue paid entitles them to pay the lowest *thathameda* rate possible, namely, the revenue (? rate) for their village. I have not a single case in which any objection to this has been raised and I attribute it to the fact that a villager can always raise up to Rs. 3 or Rs. 4 and that the amount is too low to cause him to run contrary to the consensus of opinion."

The Commissioner remarks:—

"To insist on a general assessment through *thamadis* will I fear be a very difficult "task and of doubtful benefit. Action should in my opinion only be taken when a com- "plaint is made. As long as the villagers make no objection I do not think Government "officers should interfere."

Mr. Hall is not prepared to endorse the views of the Commissioner. As remarked in paragraph 13 of the Report for 1902-03, he considers that it is not desirable to push interference too far, but he regards it as essential that the principles on which the reduced demand of *thathameda* is calculated in settled tracts should be carefully explained to the *thamadis* and to the villagers. The principles on which the reduced demand should be distributed are simple enough to admit of ready comprehension; they are (i) the pure non-agriculturist or in other words the man who neither owns nor cultivates land should be assessed at the same amount as he would be assessed were the old system still in force and the rate per household Rs. 10, any tendency towards change taking the direction of a lighter assessment on the poorer and a heavier assessment on the richer; (2) the balance of the total demand on the village after deducting the assessment on the pure non-agriculturists should be distributed over the agriculturists according to that portion of their income which is not assessed to land revenue. In the majority of villages the wealthier people are for the most part agriculturists and any reduction of their individual assessments which would result from the retention of the demand hitherto paid by the pure non-agriculturists is so very small that they will probably prefer to pay at the village rate and to discard distribution by *thamadis*. When this is the case it is not necessary or desirable to interfere. In every district in which the *thathameda* tax has been reduced, the tendency to treat the new rate as if it were a sort of capitation-tax has been noticed and the Financial Commissioner believes that this is due to the fact that the object of Government in changing the system of assessment has not been properly explained to the people. If the cultivators know that as a rule they are entitled to a substantial, not merely a proportionate, reduction in their assessment, and that traders who have no land are not entitled to any reduction at all, they may be trusted to see that they get that reduction if it is worth their while to claim it. If they are not enlightened on this point they will not complain, because they will think that the reduction in their assessment which follows naturally on the reduction in the village rate is all the compensation which they are intended to get for the assessment of their lands to land revenue. The lower the village rate the less likelihood there is of a proper distribution of the demand by *thamadis*.

As a rule the assessment rolls were well prepared by the village headmen.

**12.** There was a decrease of 746 in the number of households shown as exempt from assessment in the rolls of the year of report. Difference of classification is apparently responsible for the majority of the changes under the various heads shown in Statement IV-B. The decrease of 247 in the number of households exempted in Yamèthin on the score of poverty is no doubt rightly attributed by the Deputy Commissioner to the reduction of the household rate consequent on the introduction of settlement. With the household rate at Rs. 10, the additional burden of every poor assessee thrown on the remaining villagers is considerable, and there has no doubt been a tendency in the past to exempt persons who could probably afford to pay a rupee or two. With a rate reduced to Rs. 3 there is much less incentive to enter such households as too poor to pay. The decrease under this head in the case of Pakôkku and Magwe may probably be due to a similar cause, although the reduction of rates in in these districts was not made in consequence of settlement and was merely temporary.

**Thathameda:—Classification of exemptees.**

*Statement IV-B, page 42.*

*Yamèthin.*

*Pakôkku.*

*Magwe.*

**13.** The total area assessed to land rate in lieu of capitation-tax in the seven towns of Lower Burma in which this tax is levied rose from 7,209 to 7,529 acres and the revenue demand from Rs. 79,720 to Rs. 88,317. Every town contributed to the larger demand which was due to the assessment during the year of land belonging to persons who became exempt from income-tax by the raising of the taxable minimum to Rs. 1,000. The only decrease in area was in Prome where the owners of certain garden land surrendered their holdings in consequence of the enhancement in the rate of land revenue made at the recent settlement. The double burden of land rate and land revenue is no doubt heavier than the less productive and valuable gardens can bear with profit to their owners. The Financial Commissioner has called for further information regarding the gardens which were surrendered. The Deputy Commissioner, Bassein, reports that the area assessed in that town in the previous year was 638 and not 1,244 acres as shown in the statement for that year, the larger figure including the land which belonged to persons paying income-tax and therefore not liable to assessment. The amount shown as remitted (Rs. 595) for the most part represents sums written off on account of erroneous assessment.

**LAND RATE.**

*Statement V, page 42.*

*Prome.*

*Bassein.*

# CHAPTER IV.

## Fishery Revenue.

**FISHERY REVENUE.**
*Statement VI, page 43.*

14. The revenue demand from fisheries during the year of report exceeded the record demand of the previous year by Rs. 69,040. Of the total of over 29 lakhs, less than 2½ lakhs were derived from the issue of licenses for fishing implements, the greater portion of the revenue coming as hitherto from leases of the exclusive right to fish in certain fisheries.

**Net license fees :—**
*Statement VI, column 3, page 43.*

(i) The revenue from license fees was again less than the demand in the previous year. For the decrease of Rs. 8,629, Akyab, Bassein and Pegu were chiefly responsible with Rs. 2,872, Rs. 2,307 and Rs. 2,185 less respectively.

*Akyab.*

The Deputy Commissioner, Akyab, explains the falling off as due to the presence of fewer Chittagonian fishermen, but the Commissioner is inclined to believe that more vigilance is required both in this district and in Kyaukpyu, where there was a smaller but still important decrease as compared with the previous year of Rs. 1,385, to guard against the occurrence of unlicensed fishing. There can be no doubt that a good deal of fishing with taxable implements which have paid no tax goes on in the numberless creeks and waterways between the islands which form so large a proportion of the latter district, and that if the village headmen and circle *thugyis* do not lend willing assistance the chance of detection is very small. It appears to the Financial Commissioner that sufficient care is not taken to see that persons who held a license in the previous year have renewed it in the following year or are definitely reported to have abandoned fishing. The annual list which *thugyis* are required to submit under the instructions published with the Financial Commissioner's Circular No. 35 of 1901 should be prepared after the method of the preliminary assessment roll in income-tax offices and should show first the names of the persons who held licenses in the past year in the order in which their names appear in the lists, original and supplementary of that year, with an explanation against the names of those who do not wish to renew their licenses and then the names of new applicants and of new arrivals in the village who are likely to use fishing implements during the year.

*Kyaukpyu.*

*Bassein.*

The decrease in Bassein is ascribed by the Deputy Commissioner to the exemption of the implements known as *hmyinpaik* (shrimping nets) and *bawun* from taxation when used in the estuaries of the sea and to an epidemic of cholera among the fishermen at Pyinkayaing and on the Thekkèthaung River. It is not quite clear that these causes were sufficient to account for so large a decrease. In Pegu and also in Hanthawaddy, where there was a considerable falling off of Rs. 1,753, licenses to issue fixed obstructions were refused when it appeared likely that their erection would hamper boat traffic or cause damage to cultivation by flooding. Experiments carried out during the year in Pegu conclusively established the view that any obstructions in the shallow streams which drain the flat low-lying paddy plains of the district are detrimental to cultivation and the Financial Commissioner is of opinion that they should never be licensed in places where there is any likelihood of damage to cultivation.

*Rangoon Town.*

A decrease of Rs. 1,365 in the fees collected in Rangoon probably shows that numerous implements were used without license. The Deputy Commissioner has no establishment whatever available for the detection of unlicensed fishing and the Financial Commissioner is disposed to think that it will be advisable to make over the task of issuing licenses and of supervising the use of fishing implements in the Rangoon River to the Deputy Commissioner, Hanthawaddy, or perhaps to the Chief Collector of Customs.

*Thatôn.*

The drop of Rs. 1,745 in the fees collected in Thatôn is attributed to the prosecution of fishermen for using implements other than

those for which they held licenses and the abandonment of fishing by others for cultivation. It is difficult to say how far such an explanation is correct. The decline of Rs. 1,376 in Minbu is entirely accounted for by the poor fishing season in the important Paunglin Lake fishery. Too much water remained in the fishery, and as the prospects of a good catch were poor many refrained from taking out licenses. Decreases elsewhere call for no remark. The experiment of issuing licenses for, instead of leasing out the right of, fishing in the Daung-In fishery, Myingyan district, referred to in the report for 1902-03 has been sanctioned as a permanent measure. The result of the second year's trial was successful and a small increase of revenue was obtained.

*Minbu.*

Mergui heads the lists of districts in which the receipts from license fees increased, with Rs. 2,604 more, the result of the attention paid by the Deputy Commissioner (Mr. Grant Brown) to this source of revenue. The Deputy Commissioner remarks :—

*Mergui.*

"It is significant that the increase is in the classes of fishing traps which have had boards with numbers affixed to them in accordance with my orders, while the decrease is in those to which such boards cannot be so affixed."

Mr. Hall concurs that the system of requiring the licenses of a *sanda* or other fixed engine for the capture of fish to attach a board bearing the number of the license to a conspicuous part of the engine is one which might be generally adopted.

The experiment of attaching lead lables to fishing nets with a view to facilitate their identification and the detection of unlicensed implements was tried in three townships of Prome district but no definite opinion as to its success or otherwise can yet be formed. It was found that in many cases the lead lables dropped off and it will apparently be necessary to devise some means of preventing this before the system can be pronounced a success.

**Attachment of lead lables to fishing nets.**

The state of the pearling and other kindred industries in Mergui is described in the following extract from the Deputy Commissioner's report :—

**Pearl fisheries.**

"The season was shorter than usual, the monsoon beginning early. The number of pump licenses for pearling further increased from 60 to 70, yielding Rs. 28,000. Maung Shwe Yeik, one of the leading pearlers here, has given me the following actual quotations by letter or telegram from London.

*Mother o' pearl shells.*

| | Per ton. |
|---|---|
| 7th July 1903 | £ 140 |
| 8th September 1903 | £ 120 |
| 20th March 1904 | £ 105 |
| 7th July 1904 | £ 90 |

*Green snail shells.*

| | Per ton. |
|---|---|
| 7th July 1903 | £ 30 |
| 8th September 1903 | £ 30 |
| 20th March 1904 | £ 20 |
| 7th July 1904 | £ 25 |

*Troocas.*

| | Per ton. |
|---|---|
| 22nd July 1903 | £ 18 |
| 8th September 1903 | £ 14 |
| 20th March 1904 | Unsaleable. |
| 7th July 1904 | Unsaleable. |

The right to collect pearl shells without apparatus, green snails, *trocas* and sea-slugs was sold for Rs. 22,550 against Rs. 14,900 in the previous year. It was explained in last year's report that as large a sum would have been obtained for that year but for the delay in getting orders. The exports of the conical shell mentioned in last year's report, locally

called *troca*, almost ceased in the year under report. The Reporter on Economic Products remarks about this shell.

" These shells are known in commerce as top shells:—

* * * * *

" The vernacular name given is evidently a corruption of the Latin word *Trochus* (a hoop) which has been adopted as the scientific name of the genus to which the top shell belongs. "

As both the *troca* and the green snail are used as a substitute for mother o'pearl, the demand for them naturally follows that for the more valuable shell. The exports are reported by the Customs House to have been as follows:—

| | Quantity. | | | | | | Value. | | |
|---|---|---|---|---|---|---|---|---|---|
| | 1901-02. | | 1902-03. | | 1903-04. | | 1901-02. | 1902-03. | 1903-04. |
| 1 | 2 | | 3 | | 4 | | 5 | 6 | 7 |
| | Tons. | Cwt. | Tons. | Cwt. | Tons. | Cwt. | Rs. | Rs. | Rs. |
| Mother o'pearl ... | 62 | 19 | 67 | 14 | 63 | 16 | 77,400 | 1,04,000 | 1,07,300 |
| Green snail shells ... | 74 | ... | 81 | 12 | 99 | 18 | 20,335 | 45,000 | 43,700 |
| *Trocas* ... ... | *Nil.* | | 166 | 12 | 37 | ... | *Nil.* | 28,843 | 4,930 |
| Green snail and sea-slugs ... | 5 | 11 | 7 | 17 | 7 | 10 | 1,815 | 2,349 | 2,700 |

" Some enquiry was made during the year in connection with the proposal to close the pearling grounds. The native pearlers are unanimously opposed to any such step being taken, and declare that there is no falling off in the supply of shell, and that the heavy losses which (for income-tax purposes) they say they invariably incur except when valuable pearls are found are due to the class of divers having deteriorated. As, however, they have sunk a great deal of capital in the shape of pumps and boats, on which much loss would be incurred if the fisheries were closed, their opinion cannot be accepted as disinterested. The only European pearlers whose advice is now available (though they have given up pearling for tin-mining) are in favour of closing the fisheries.

Enquiries among the divers here have made it clear that no useful information can be obtained from them as to the habits of the pearl mollusc. They work by custom and superstition rather than by observation."

**Leased fisheries.**

*Statement VI, column 4, page 43.*

(ii). The revenue demand from leased fisheries rose by Rs. 77,669, despite a drop of Rs. 52,050, ascribed to successful combination among the bidders at the annual auctions, in the prices fetched by the fisheries in the Pantanaw township, the most valuable fishery tract in the province.

*Pegu.*

The largest increase was in Pegu district where the fisheries fetched Rs. 55,993 more than in 1902, while considerable advances were obtained in Bassein (Rs. 23,640) and Hanthawaddy (Rs. 15,459). The increase of Rs. 11,700 in Mergui has already been explained in the extract from the Deputy Commissioner's report quoted above. The rise of Rs. 2,779 in the value of the Thatôn fisheries may perhaps indicate that the process of deterioration reported in past years has, temporarily at least, been arrested.

*Mandalay.*

The Mandalay fisheries, despite the four bad seasons which they are said to have experienced, sold for practically the same value as before.

*Bhamo.*

The largest increase in any one district in Upper Burma was obtained in Bhamo, with Rs. 7,293 more revenue, Katha coming second with Rs. 3,794 more, the result of the attention paid by the Deputy Commissioner (Mr. A. E. English) to the improvement of their administration.

*Prome.*

Except in the case of the Pantanaw township of the Ma-ubin district already explained and in Prome where a loss of Rs. 8,465 as compared with the previous year is ascribed to the bad season experienced in 1902-03, the decrease of revenue in other districts calls for no comment.

Rupees 29,719 of the total demand were remitted and the balance, with the exception of Rs. 31,050 outstanding on the 30th June was all collected within the year of report. As was the case in the previous year, Mandalay division was responsible for the greater part of the remissions and the outstandings. Orders were issued before the auction sales of leases for the year of report that the Financial Commissioner would in future decline to sanction remission of fishery revenue on account of alleged losses due to the breaking of weirs or the occurrence of unexpected late floods which by overtopping the screens erected to imprison the fish let them escape. These orders were issued with special reference to Mandalay district and were apparently not communicated to the other Deputy Commissioners in the division. The Deputy Commissioner of Katha who auctioned the fisheries in that district is said to have given the lessees to understand that destruction of weirs or by floods would be considered good ground for remission and in consequence the Financial Commissioner considered that he could not refuse to sanction remission in cases from this district. From Mandalay, however, where the lessees had their usual bad season, the usual number of applications came pouring in and both Deputy Commissioner and Commissioner supported the claims for remission of a half or a quarter of the rent. Mr. Hall declined to sanction any remission except in instances where it was proved that the fishery had been materially altered or damaged by causes beyond the control of the lessee. The Officiating Commissioner (Major Strickland), who was Deputy Commissioner of the Mandalay district during the greater part of the year under report, considers that the damage caused by a serious flood to the weirs erected to imprison the fish is a material alteration or damage of the fishery within the meaning of Rule 141 of the Rules under the Upper Burma Land and Revenue Regulation. This view is obviously not tenable. A weir is not a part of a fishery as defined in section 32 (i) (*a*) of the Regulation and damage to a weir cannot therefore be held to be damage to a fishery within the meaning of Rule 141. Apart from this, even on Major Strickland's own showing, a lessee could not claim remission on the ground that the damage done by the late high rise of the river, which is the stock complaint of the Mandalay lessees, could not have been foreseen, for it is only for unforeseen damage that remission may be granted under the rule. In a note on the Mandalay district report he writes:—

**Remissions, collections and outstandings.**

*Mandalay.*

*Katha.*

"When the fisheries are sold no one has any idea what is going to happen and people buy on the chance. Very few of the fisheries are the same two years running. Moreover the bidders buy on the off-chance that there will be no late high rise, but nine years out of ten a high rise of 20 or 25 feet does take place and every *yin* (weir or screen) gets carried away. It is no use waiting till the time of the high rise is past to put down *yins*; they would be useless then. I look upon a late high rise as a very serious material alteration of a fishery. Such rises convert a good fishery into an utterly bad one."

It thus appears that the late high rise is the rule and not the exception and it is obvious that fisheries should be bought and sold on the assumption that the usual conditions, and not a condition which is found only once in ten years, will prevail. The wholesale remissions which have been granted in Mandalay in the past are better calculated to encourage the spirit of reckless bidding than any other action that could have been taken. It may, however, be noted that although the bidders at the auctions for the year 1904-05 were made clearly to understand that nothing but a material alteration of the fishery itself would be considered ground for the grant of remission, there was no falling off in the prices obtained. The Deputy Commissioner appears to have taken the remarks in paragraph 16, page 23, of the provincial report for 1902-03, regarding the advisability of selling the fisheries for a longer period than one year as applying to his district; it was not however intended to set aside the rule that fisheries other than permanent fisheries should not be sold for a period in excess of one year.

It may be that the Commissioner would contend that the rule regarding the grant of remission of fishery revenue should be altered. The Financial Commissioner is unable to agree that any change is called for. There is good reason for being strict in this matter. The majority of Revenue Officers have little or

no knowledge of fisheries and it has been Mr. Hall's experience that in remission cases they are as a rule satisfied with taking the statements of a few villagers, without making a local investigation of the fishery. Elsewhere Major Strickland has remarked that "the violent changes in the river up here are not known in the delta," and again—"riverine fisheries up here are very difficult to demarcate as they change so much annually. Lower Burma and Upper Burma fisheries cannot be compared; their circumstances are totally different." The Financial Commissioner understands the Commissioner to imply that in Lower Burma the river fisheries do not change rapidly. This, however, is not the case. From Prome to Danubyu the annual changes in these fisheries are very great and heavy floods out of season occur as frequently and with as serious results to the fisheries as in Upper Burma. The late floods in Lower Burma cause more widespread damage to crops than any floods in Upper Burma do to the crops there and it is not to be expected that the fisheries will or do escape. Were the same policy followed in the Lower Burma fisheries as in the fisheries of Mandalay, the annual remissions would have run to lakhs of rupees. The rule regarding remission in Lower Burma is the same as in Upper Burma and remissions are granted strictly in accordance with it, yet the fishermen are not ruined and the price of the fisheries rises annually. If all the statements made by the Mandalay fishery lessees during the last five years in their applications for remission were true, there would not be a single solvent fisherman in the whole of the district. It is obvious that there must be something wrong when, despite the annual ruin of many fishermen, the prices of the fisheries remain high and show no tendency to fall. The Financial Commissioner considers that the Mandalay fisheries are for the most part too large and that their administration would be much simplified were they divided and sold in smaller sections so that the men who actually work them and not the middlemen of Mandalay may be the lessees.

*Bassein.*

On the whole the fishery season was not a good one in the more important fishery districts. A late rise of the river in Bassein prevented the lessees from putting down their weirs at the usual time, and by the time the river had subsided most of the fish in the fisheries had taken their departure. Under similar circumstances in the Mandalay district the lessees would have asked for the remission of the half of their revenue.

**Advances to sea-fishermen.**

Except in Bassein no advances were made to those engaged in the sea-fishing industry owing to some misunderstanding regarding the provision of funds. The season in the Pyapôn district was, however, extremely good, and the Deputy Commissioner reports that many of the fishermen were able to free themselves almost if not entirely from debt. It is too early yet to pronounce any opinion regarding the benefit derived from the loans made in the previous year, and it will be necessary, as remarked in the report for 1902-03, to continue the policy of subsidy for a considerable period if any lasting good is to be achieved.

# CHAPTER V.

## Miscellaneous Land Revenue.

MISCELLANEOUS LAND REVENUE.

*Statement VII, page 44.*

15. Receipts under the various heads classed together in Statement VII as Miscellaneous Land Revenue were nearly three lakhs better than in 1902-03. More than three-fifths of the total of slightly over 19 lakhs was derived from royalty on petroleum and from this source came the greater part of the increase during the year of report.

### (a) Rent of town lands not credited to Local Funds.

*Statement VII, column 2, page 44.*

The total provincial revenue derived from "*Rent of town lands not credited to Local Funds*" remained practically stationary but there were considerable variations in not a few districts. The entry under this head in Rangoon town represents the amount collected from the area recently transferred to the district from Hanthawaddy and has since been credited to the Rangoon Land Sale and Rent Deposit head. The respective decreases of Rs. 638 and Rs. 2,584 in Hanthawaddy and Tharrawaddy are accounted for by the fact that the sums realised as premia for leases of house-sites put up to auction were less than in 1902-03. The notable falling off of Rs. 4,304 in Mandalay appears to have escaped comment in the district report; it is probably due to the fact that the figures for the previous year included arrear collections at the old rate of Rs. 10 per acre in Maymyo. The decline of Rs. 517 in Kyaukse is only apparent; the Deputy Commissioner explains that collections in former years included arrears which have now apparently all been wiped out. The very large decrease of Rs. 2,471 in Meiktila is due to the fact that the rents for house-sites were reduced by half under the orders of the Commissioner and nothing was collected from those who had paid full rent in the previous year. The old rates of rent were undoubtedly high in comparison with those in force elsewhere. The increase by Rs. 2,282 and Rs. 3,663 respectively, in Myaungmya and Bassein is due to the issue of fresh leases. In the former district the competition for land in the newly created township headquarters of Maulamyainggyun revived after several months' stagnation. Changes elsewhere call for no comment.

*Rangoon.*

*Hanthawaddy.*

*Tharrawaddy.*

*Mandalay.*

*Kyaukse.*

*Meiktila.*

**Proposal to survey towns and introduce supplementary survey therein.**

The question of introducing survey and supplementary survey into towns remained pending during the year and no decision has yet been arrived at. All Officers both in Upper and in Lower Burma were consulted on the subject, and practically all the replies received are strongly in favour of the Financial Commissioner's proposals, which, so far as Upper Burma is concerned, are now before the Local Government. Mr. Hall has little to add to the remarks on the subject which he made in the report for 1902-03. It will suffice to quote here the following extracts from the reports of two Deputy Commissioners who displayed commendable interest in the administration of town lands.

The Deputy Commissioner, Pyapôn (Mr. H. A. Thornton), writes:—

"Greater attention has been paid during the year of report to the issue of leases for town lands, especially in Pyapôn and Kyaiklat. Accurate survey maps of the towns are badly needed, and a special officer should be put on duty to enquire into tenures. Unless this is done leases of town lands will never be put on a satisfactory footing. I have blocked several quarters of Pyapôn town afresh and required people to take out leases for the plots in the coming season, and I have initiated enquiries into tenures in the crowded quarter, round the bazaar and along the foreshore, but these enquiries can only be fitful and

spasmodic in the intervals of more pressing work. A thorough enquiry into tenures would result in a large increase of revenue and indirectly would contribute largely to the health and sanitation of the towns."

The Deputy Commissioner, Pegu (Mr. G. F. S. Christie), whose remarks on this subject were also reproduced in the report for 1902-03, says:—

"The subject of town lands remains in the same unsatisfactory condition as described in last year's report. Numerous applications have been made for alteration of names in leases, and in one case it was found that revenue had been paid for 13 years in the name of a person who was dead and is now altogether forgotten. Hundreds of applications for sites are pending, and action has only been delayed owing to the incomplete state of the survey. The regular staff of surveyors have no time for any extra work, and the issue of fresh leases will only add to the hopeless confusion. I am inclined to think that owing to the rapid development of the country, and the fact that the railway towns are the centre of trade, it is advisable to issue leases for shorter periods than 30 years. At present the leases are almost all in hands of capitalists, and in many cases large areas of land are held up with the pure object of speculation.

"As opposed to the case of agricultural areas, there can be no object in leaving such land in the hands of *bona-fide* residents, and it would be as well to recognize this fact, and to place the question of leases on a purely financial footing. There is another matter in this connection which calls for attention. Experience has shown that railway towns are not always laid out on the best possible plan. In many of them, bazaars have been built generally on the main road running at right angles to the railway from the railway station. These and the stations from the two *foci* of what may be roughly described as the ellipse which constitutes the railway town. But the inconvenience lies in the fact that these *foci* are on the minor instead of the major axis, and that consequently there is no room for expansion near the bazaar except outside the town. There is no demand for house-sites, a quarter of a mile from the railway station merely because they adjoin the railway, but every one would like to have a site within the same distance of the station, if he were at the same time within a few hundred yards of the bazaar. This anomaly could be rectified by extending many of the towns such as Daik-U, Penwegôn and Peinzalôk, to the east, and building the necessary roads. One matter is beyond all doubt, that many of these towns have grown so rapidly that unless it be desired to abandon a legitimate source of revenue, extensions are absolutely necessary. Again, delay to take action is due to the impossibility of getting the necessary work done with the existing staff. A further opportunity of increasing the revenue would be the creation of several new towns at stations where they do not yet exist, such as Yindaikkon and Kadok, and at Abya, Waw, and Shandegyi through which the new railway to Moulmein has been aligned. Kawa too has increased very much in size and importance owing to the establishment of the Civil Court, and this too might with advantage be declared a town under Burma Act IV of 1898. Proposals have been made during the year to issue temporary licenses for occupation of town lands for short periods, and these, if accepted, would prevent any loss of revenue on such lands as might be included within towns, and not be immediately required for building. But there is still another argument for an accurate survey and maintenance of such survey. Scarcely a month goes by but the Civil Surgeon or some other medical authority visits one of these towns, and writes a scathing criticism on its insanitary condition. In fact it is not long since I felt compelled to point out that the remedy for this state of things no longer rested with me, and that until a survey was sanctioned, I was powerless to effect much improvement. Knowing the improbability of interference, land-holders erect their houses exactly as they please and generally take up as much space as they find unoccupied. In a few cases, I have taken action and directed houses to be pulled down or altered, but much harm of this kind has been long since done, and acquiesced in. The time has not yet, however, passed in many cases to recognize the latent possibilities of many of these towns, and to make provision while they are yet in embryo for the giant development that may be confidently expected in the future."

The Financial Commissioner is convinced that Government will lose heavily in the future if the survey, combined with tenure enquiry, of the towns of the Pegu and Irrawaddy Divisions and in the Toungoo district of the Tenasserim Division is not promptly undertaken. The case of the towns in the rest of Burma is not so pressing, but it is desirable that the administration of all town lands should be placed on a satisfactory footing as soon as possible. Mr. Hall is disposed to think that the passing of the Lower Burma Town and Village Lands Act, 1898, long delayed as it was, was yet too early in view of the fact that no record existed on the date when it became law of the rights which it recognised. It would have been better had the survey and tenure-recording in the towns been completed before the Act was declared in force; it is late, but not too late, now, to repair some, if not all, of the harm that has resulted from the failure to adopt this course. Still further delay is much to be deprecated.

## (b) Rents, Royalties and Fees on "Other Minerals."

There was a small increase in the receipts from rents, royalties and fees on minerals other than petroleum, rubies, jade and amber. The largest individual increase was that of Rs. 1,795 in Pegu, the greater part of which represents the fee paid for a prospecting license to dredge for gold in the Sittang river. The increase of Rs. 1,340 in Tavoy is somewhat similarly explained. More lime manufacture in Yamèthin consequent on the somewhat unsatisfactory nature of the rains, whereby some cultivators were driven to seek subsidiary means of subsistence, and more brick-making in Myingyan account for the respective increases of Rs. 271 and Rs. 618 in these districts. The considerable improvement of Rs. 772 in the receipts in Sagaing is ascribed partly to the discovery that the potters of Myinmu subdivision had in former years extracted clay without licenses and partly to the system of issuing licenses through headmen. In Myaungmya a rise in the price of lime induced a revival in the industry and there was a considerable increase in the fees levied. The charges brought against certain *thugyis* of having misappropriated fees collected by them on the issue of licenses, of which mention was made in the report for 1902-03, were found on investigation to be devoid of truth. More licenses for clay extraction were issued in Bassein and the fees collected rose by Rs. 965.

*Statement VII, Column 3, page 44.*

*Pegu.*

*Tavoy.*

*Yamèthin, Myingyan.*

*Sagaing.*

*Myaungmya.*

*Bassein.*

The decrease of Rs. 1,052 in Myitkyina is explained by the fact that last year's figures included the sum of Rs. 500 paid on a prospecting license for gold dredging in the Irrawaddy and that the amount of gold won thereunder on which royalty was paid during the year of report was less than in 1902-03. The larger decline of Rs. 1,410 in Thayetmyo has escaped comment in the district report. No satisfactory explanation is forthcoming for the continued falling off of clay license fees in Prome. The variations in other districts are small, but the Financial Commissioner trusts that they do not indicate any relaxation of the vigilance of the district officers in the supervision of the extraction of the less valuable minerals. It should always be possible to explain decreases under this head, for, apart from the execution of large works by the Public Works Department, the demand should not fluctuate much and, with an increasing population and increasing wealth and needs, any change should be upwards and not downwards.

*Myitkyina.*

*Thayetmyo.*

*Prome.*

## (c) Fees, Rents and Royalties on Petroleum, Rubies, Jade and Amber.

Royalty on petroleum was nearly four lakhs better than in the previous year. The slight increase in Akyab and Kyaukpyu calls for no remarks, and the state of the oil industry in these districts remains much in the same condition as it has been for several years past. The Burma Oil Company diverted a portion of its energies to prospecting in Prome but failed to discover oil, and the revival of operations in the Thayetmyo district was not attended with much success. The most interesting feature of the year's work was the development of the new field at Singu in the Myingyan district. In the Ruby Mines district there was a heavy fall of Rs. 1,78,243 in the amount of royalty on rubies paid to Government. This is said not to indicate any particular change in the state of the industry or in the market for rubies which remained much as usual. The Deputy Commissioner admits his inability to explain the decrease, and as the administration of the Upper Burma Rubies Regulation is not in the hands of the Financial Commissioner, Mr. Hall is unable to supply the want.

*Statement VII, column 4, page 44.*

**Petroleum.**

**Rubies.**

## (d) Receipts under the Village Act and Regulation.

Fines imposed under the Village Act and Regulation produced Rs. 24,981 more than in the previous year. No particular reason can be assigned for variations under this head. The receipts vary with the varying idiosyncrasies of the officers in charge of the districts and of the village headmen who impose the fines.

*Statement VII, column 5, page 44.*

## (e) Survey fees for pottas.

Fees for the survey of land applied for in grant exceeded the total realised in the previous year by Rs. 37,754. The greater part of the increase was contributed by Amherst and Thatôn with Rs. 17,385 and Rs. 8,888 more respectively. In both these districts land was much in demand. Fees were levied for the first time in Akyab during the year with a view to accelerate the completion of surveys which were unduly delayed by the former practice of requiring them to be executed by the regular Land Records staff. The increase by Rs. 1,296 in Myitkyina was due to the receipt of several applications for large areas of land during the year. The demand for land in the Pyapôn district is still considerable and next to Amherst and Thatôn the largest increase in the amount of fees collected took place there.

*Statement VII, column 6, page 44.*

*Akyab.*

*Myitkyina.*

*Pyapôn.*

## (f) Other Miscellaneous Land Revenue.

The slight increase of Rs. 1,964 in the receipts which fall under the description of *Other Miscellaneous Land Revenue* does not require comment. The largest district variations are an increase (unexplained in the district report) of Rs. 2,587 in Mandalay and a decrease of Rs. 3,152 in Mergui, which the Deputy Commissioner ascribes to the fact that only three of the quarterly instalments of the fee for the right to collect birds' nests were paid during the year of report as compared with four in the previous year.

# CHAPTER VI.

## Settlements.

*(Written by the Settlement Commissioner.)*

**16.** Settlement operations were in progress in 12 districts during the year of report.

Settlements—General.

The parties at work were as follows :—

| *In Lower Burma.* | *Districts or portions of districts in which work was in progress.* |
|---|---|
| One Original Settlement party ... | ... (*a*) Myaungmya, Pyapôn. (*b*) Hanthawaddy, Tharrawaddy, Prome. |
| One Revision Settlement party ... | ... (*a*) Akyab. (*b*) Myaungmya. |
| One Summary Settlement party ... | ... Akyab. |
| *In Upper Burma.* | |
| One Original Settlement party ... | ... Shwebo. |
| One Original Settlement party ... | ... Katha. |
| One Revision Settlement party ... | ... (*a*) Kyauksè. (*b*) Mandalay. |
| One Summary Settlement party ... | ... (*a*) Lower Chindwin. (*b*) Meiktila. |

Figures showing the area dealt with, the expenditure incurred, and the cost per square mile and per cultivated acre of all operations in progress, are shown in Statement No. XV* of the Appendices.

*Page 54.*

The agricultural year, which ends on the 30th June, and for which the figures are calculated, is unfortunately not a very convenient period from a settlement point of view, as it practically bisects the settlement year. Field operations ordinarily commence in November, and on the 30th June the recess work has still to be carried through. In consequence, operations which are completed within 12 months invariably appear in the records of two years ; the field work in the first year and the recess work in the second. A difficulty is also experienced in dealing with Upper Burma original settlements which are continued over a series of years. There no portion of the area can be said to be absolutely completed at the end of any one year ; the whole area is advanced a stage year by year.

The figures recorded in columns 7 and 8 of Statement No. XV, showing the area completed within the year, are obtained by taking a proportion of the whole period in which the settlement is to be completed. Thus, when settlement work is progressing at its normal rate and the operations are to be completed in, say, five years, the figures in columns 7 and 8 will be one-fifth of the whole area to be settled. The figures for columns 5 and 6 are calculated in the same way.

Although, however, many of the figures are estimates and absolute accuracy is not therefore obtained, it is still possible to make several useful deductions. Thus it may be seen that, on the works in progress, original settlements in Lower Burma cost about 4 annas per cultivated acre, while revision settlements cost about two-thirds of that sum. In Upper Burma the figures for Katha are abnormal and original settlements may ordinarily be put down at 6 or 7 annas per acre, revision settlements costing about 4 annas. Summary settlements in Upper Burma were somewhat expensive. They dealt with large areas which contained scattered blocks of cultivation. In Lower Burma the summary settlement of a compact area in the Akyab district was carried through at the low rate of $1\frac{1}{4}$ annas per acre.

Statement No. XVI* of the Appendices shows the financial results of the settlements for which rates were sanctioned during the year 1903-04. From this statement it will be noted that the sanctioned rates resulted in an average enhancement of about Re. 1 per acre, while Statement No. XV gives the average cost of the operations in progress at 5 annas per acre.

*Page 54.*

**17.** In Lower Burma at the commencement of the year the party (now No. 1 Party) under Mr. J. Mackenna, I.C.S., was employed on the recess work of a large

* Added for the first time in the present report.

**Settlements—Lower Burma.**

*Myaungmya and Pyapôn.*

tract of the Lower Delta lying in the Myaungmya and Pyapôn districts. The area was one which had been recently developed by immigrants from other parts of Burma and as the existing rates were low, a large enhancement of revenue was obtained.

Mr. Mackenna's settlement was well executed and he has been commended for his able report.

*Hanthawaddy, Tharrawaddy and Prome.*

After completing the above area, No. 1 Party moved to Rangoon and during the second half of the year carried through the field work of an original settlement in parts of Hanthawaddy, Tharrawaddy and Prome. The areas operated on in these districts, which were originally surveyed by the Lower Burma field to field survey and which had been under supplementary survey for some years, were widely separated and in order to secure efficient supervision, Mr. Mackenna was given the services of Mr. C. Morgan Webb, I.C.S., as an Assistant Settlement Officer. Mr. Webb's principal work was in the Prome tract, but after taking over charge of the party in April 1904 he completed the operations in Tharrawaddy and Hanthawaddy, which had been well advanced by Mr. Mackenna, now Director of Land Records.

Much of the area dealt with in Prome has a poor and sandy soil and in Tharrawaddy and Hanthawaddy there are considerable areas subject to severe inundation from the Irrawaddy river. The settlement will however produce a fair enhancement. The officiating Settlement Commissioner, Mr. H. M. S. Mathews, inspected field work in February and March and found that satisfactory progress was being made.

*Akyab.*

In the Akyab district the party (now No. 2) under Mr. W. E. Lowry, I.C.S., completed the recess work connected with the revision settlement of a large area in the south-east of the district. The party suffered a good deal from sickness and one Assistant Settlement Officer had to be invalided. Credit is due to Mr. Lowry for pushing through his work and bringing it to a satisfactory conclusion in the face of the difficulties encountered.

*Myaungmya.*

No. 2 party was transferred from Akyab to Myaungmya in October 1903 and started revision work in that district. The area operated upon was settled in 1888-89, when part of it belonged to Bassein and part to Thôngwa (the Myaungmya district not being then formed). The western part of the tract is somewhat barren but the eastern is as fertile as any in the delta. The present rates are low and a considerable enhancement will probably be obtained. The officiating Settlement Commissioner inspected field work in February and found that satisfactory progress was being made. Rapid extension of cultivation since original settlement and the impermanent nature of the field bunds, combined with neglect on the part of the surveyors, had resulted in defective supplementary survey. Owing to this defect the Settlement Officer found, it difficult to locate his soil-class boundaries and determine his areas. Revision survey is to be done in this tract next season.

In the Pantanaw township (now in the Ma-ubin district), which the Revision Settlement Officer included in his operations, it was decided to let the completion of the settlement work stand over until the following year, when the results of revision survey will be available.

**Settlements—Upper Burma.**

*Shwebo.*

**18.** In Upper Burma, original settlement operations in the Shwebo district were continued by the party (now No. 3) under Mr. W. F. Grahame, I.C.S. The settlement was started in November 1900, and according to the settlement programme it should be completed in five years, *i.e.*, by the end of October 1905. Progress has not been as rapid as was expected and the officiating Settlement Commissioner, who visited the work in March 1904, came to the conclusion that the report could not be got through before the 31st December 1905, and that to ensure this it would be necessary to give Mr. Grahame another Assistant Settlement Officer for the season 1904-05.

Tenure enquiries take a long time for disposal and soil classification has been retarded.

The party (No. 4) in Katha made fair progress and an important advance was made in determining the much vexed question of tenures in the district. Mr. Clayton deserves much credit for the very complete report on tenures which he submitted during the year and which provided Government with the data required for deciding this matter once for all.

*Katha.*

The officiating Settlement Commissioner inspected field work in March and was well satisfied. Classification of soils has been done in a simple and thorough manner which is intelligible to and is accepted by the agriculturist. The staple and practically the one crop of Katha is monsoon paddy, either irrigated from streams or entirely dependent on the season's rainfall. Classification is consequently much more simple than in the dry zone districts.

Revision and extension survey have added considerably to the settled area, and the work has also been considerably delayed owing to sickness among the staff. In consequence it has been found that the operations cannot possibly be completed in the two years (which expire in December 1904) allowed for the settlement. Application has therefore been made for permission to continue operations for another year, *i.e.*, till December 1905, and to ensure absolute completion by that time an additional Assistant Settlement Officer has been applied for.

The Kyauksè Revision settlement was in progress at the commencement of the year under report. No. 5 Party under Mr. Gibson was then (July 1903) recessing at Mandalay and working up the statistics collected in the preceding field season. The officiating Settlement Commissioner visited Kyauksè in the dry weather, and accompanied by Mr. Gibson, Revision Settlement Officer, spent several days in going over the area which had been resettled. Kyauksè possesses an excellent irrigation system, inherited from the Burmese Government in a somewhat ruinous condition, but now greatly improved by permanent weirs and other works carried out by the Public Works Department.

*Kyauksè.*

Classification of land according to its productive powers in the irrigated area is not difficult, but the ample supplies of water allow for many and various crops at all seasons. The result of this is a somewhat alarming multiplicity of assessment rates.

The classification was found to be good and no alteration in the work done had to be proposed.

In November 1903, No. 5 Party moved on to Mandalay for revision settlement in that district and field work was in progress for the rest of the year. The officiating Settlement Commissioner visited Mandalay in the hot weather and went through the northern portion of the tract. A great portion of the area lies west of, and receives irrigation from, the Shwetachaung. The irrigation is good, but cultivation is in many places precarious owing to river inundation.

*Mandalay.*

It has been suggested that the acre rates fixed at the original settlement were too high, but this does not prove to be the case. The paddy lands, being near Mandalay, have an excellent market and the gardens, which are excellently irrigated, are the best in the Province and can well pay the rates already in force. When some much needed reclassification has been done, and when *thathameda* has been readjusted, the present rates will certainly not be oppressive. It is unlikely however that resettlement will produce any large enhancement of revenue.

In the Lower Chindwin district at the commencement of the year a small staff working under the Deputy Commissioner was completing recess work connected with the summary settlement of the Kani and Pale townships The report was submitted during the year and is now under the consideration of Government.

*Lower Chindwin.*

After completing work in the Lower Chindwin, summary settlement was started in Meiktila, where a strip of land on the Samôn river had been brought under survey. The classification adopted in this area followed as closely as possible that of the regularly settled tract alongside it. The officiating Settlement Commissioner, accompanied by the Deputy Commissioner, visited the area and approved the work which was in progress.

*Meiktila.*

# CHAPTER VII.

## Transfers, Tenancies and Agricultural Advances.

*(Written by the Director of Land Records and Agriculture.)*

**Land transactions.**
*Statement XI, page 50.*
*Lower Burma.*

19. The total area sold during the year under report shows an increase of 88,408 acres over the figures of the previous year.

The area mortgaged during the year showed a satisfactory decrease of 104,693 acres, whilst redemptions showed an increase of 57,687 over the figures of the preceding year.

The average selling price in Akyab increased from Rs. 10·21 to Rs. 24·96 per acre. In Kyaukpyu 1,163 acres were sold at an average price of Rs. 22·14 per acre as against 809 acres in the previous year at Rs. 27·73 per acre. The increase of area sold and decrease in acre-rate were due on the one hand to the poverty of cultivators owing to bad crops and on the other to the scarcity of money and buyers. In Hanthawaddy there was an increase of over 14,000 acres in the area sold while mortgaged area shows a decrease of no less than 20,828 acres. The Deputy Commissioner remarks:—

"There is an increasing demand for land and the well-to-do classes are giving good prices and I think this will account for the increase in area sold and this would naturally reduce the area mortgaged."

It is not possible to draw any useful inferences from the Pegu figures as those given last year were admittedly wrong. "There is, however," the Deputy Commissioner remarks, "an increase in the number of both sales and mortgages and it is probable that the endeavours made last year to prevent land from passing into the hands of chetties and capitalists have had no very appreciable effect."

The Deputy Commissioner, Tharrawaddy, remarks on the constant confusion of sale and mortgage transactions. Generally however the chetty and money-lender were more in evidence, while damage from floods and the heavy mortality among cattle are noted as causes for the increased area mortgaged.

The area mortgaged during the year in the Prome district more than doubled. The Deputy Commissioner accounts for this by speculators owning land having borrowed large sums of money for paddy trading. The Commissioner suggests that some of it may have been due to the indebtedness of cultivators. The increase in sales and redemptions in the Ma-ubin district are said to be principally due to the purchase of lands by agriculturists from speculators and money-lenders in consequence of the good prices prevailing this season for paddy. The Commissioner remarks that this is unusually good news.

In the new district of Pyapôn the area sold amounted to 56,058 acres (an increase of 19,371 acres) involving a sum of Rs. 14,72,019. The increase was due to the high prices that were offered for lands and growing speculation in the vicinity of the towns and large villages in the district. The Commissioner remarks that land grabbing is rife in the Bogale and Dedayè townships. The area mortgaged during the year, though amounting to 53,056 acres, was slightly less than in the previous year. The mortgage rate, however, rose in sympathy with the rise in the price of land. The Deputy Commissioner remarks:—

"The figures can hardly represent the real state of things. Probably every *bonâ-fide* cultivator in the district is more or less indebted. The chetties lend money on notes of hand at first and when the totals swell, demand mortgages of lands. In the Bogale Registration office, I found that one Burman had in one day registered 23 documents involving mortgages of Rs. 23,000. This man borrows money from chetties and lends it out at higher rates of interest. Redemptions of land mean nothing. They generally mean changes of business from one chetty's firm to another. Speculation in land is rife and it is no new story that land is passing out of the hands of the *bonâ-fide* cultivators."

On this the Commissioner remarks:

"The enquiry which is to be undertaken into the tenure of lands will not be initiated a day too soon."

In Bassein the favourable crops induced a decrease in area sold and an increase in redemptions. There was, however, an increase in area mortgaged owing to the previous year's bad crop and a loss of plough cattle. This was mainly incurred to pay off old debts and replenish cattle. "Chetties," the Deputy Commissioner writes, "have again been very busy throughout the year in lending out large sums in all parts of the district, being quite satisfied with a copy of plan of the land mortgaged to them as a security. These men are to be seen travelling all over the district on speculation bent, lending out cash on lands on an interest from Rs. 2 to Rs. 2-8 per cent. A good deal of land is in the hands of chetties by mortgagors being unable to redeem."

In Henzada the average price per acre of paddy land rose from Rs. 42·46 to Rs. 46·18 and for garden land from Rs. 42·36 to Rs. 57·93. The increase is attributed to the opening of the Railway. The good harvest and the favourable markets of the previous year caused a decrease of mortgaged area.

The increase of 11,174 acres in the area sold in Myaungmya is attributed to the indebtedness of the cultivator who is anxious to avoid execution of decrees that may be passed against him and to the treatment as sales of all cases in which redemption of land within the stipulated time failed. "A great deal," the Deputy Commissioner adds, "is also due to the fact that capitalists and *bonâ-fide* cultivators are now chary of accepting land by way of conditional sale, and having learnt from experience that after years of trouble and when they begin to look upon the land as their own, the mortgagor, backed up by others, inconveniently turns up. They prefer paying a little extra and purchasing outright under registered deeds of sale."

There is a slight increase in area mortgaged and an increase of over 13,000 acres in area redeemed, owing, it is said—

(1) to the financing by third parties of mortgagors unable to redeem: they pay Court expenses, the redemption is allowed and is followed by a sale to the financier who has, in reality, given the mortgagor some small sum which to him is profit: and

(2) the mortgagors who redeem only to sell again in order to benefit by the transaction.

Toungoo notes a steady rise in sale prices, transactions being most numerous in the rich lands of Ôktwin township. This is the only part of the district where the outside speculator is found. In this township also mortgages are most numerous. In Toungoo it is noted that mortgaged lands are redeemed by sale money of other lands or redeemed and mortgaged again at a more favourable rate as the money-lenders have reduced their rate of interest from Rs. 2-8 to Rs. 1-1 per cent. On account of the favourable sale rates Karens and Taungthus are selling their lands in the more settled tracts and seeking fresh lands in the undeveloped Hlaingbwè township.

In Amherst sales have been more numerous and prices higher than ordinarily. In the Chaungzôn township, in certain localities, as much as Rs. 200 per acre was obtained. There has been something of a boom in land in this district recently. There is a slight decrease in the area mortgaged during the year. The Deputy Commissioner remarks:—

"A comparison with last year's figures would tend to show that a very considerable percentage of mortgagors, owing to the inability of the cultivators to meet the high rates of interest on the sums borrowed, have ended disastrously either in purchase or in outright sale to the mortgagee for some further small consideration."

**Upper Burma.**

In Minbu, as a natural consequence of a favourable season, the transactions in land decreased considerably. Complete figures are given this year for Magwe: last year's figures refer only to two townships. The increase in area sold in the Mandalay district is attributed to agriculturists in the new canal area parting with their lands in order to purchase cattle, &c., for cultivation, the series of bad seasons and absence of irrigation hitherto having affected them adversely. This was especially the case in the Shwelaung tract in which ever since the collapse of the Shwelaung system, large areas had remained fallow. The principal purchasers

were from the Ava subdivision of Sagaing, who have come over to settle down now that a perennial canal exists and irrigation is assured. The large difference in mortgage figures for Yamèthin is due to the exclusion of usufructuary mortgages formerly included.

**Classification of occupiers of land.**
*Statement XII, page 51.*

**20.** While the area occupied by agriculturists has increased during the year under report by a million acres, the area occupied by non-agriculturists shows an increase of only 46,837 acres. For the former increase the general extensions of cultivation consequent on a favourable season are chiefly responsible. While Hanthawaddy shows a gratifying increase of 12,710 acres in the area held by *bonâ-fide* agriculturists, Pegu has again to record a steady rise in the proportionate area held by non-agriculturists. Similarly in Tharrawaddy, Prome, Pyapôn, Myaungmya, Thatôn and Amherst a steady increase in the area held by non-agriculturists is to be noticed. In Myaungmya the number of non-resident non-agricultural landlords has increased by 50 per cent. over the figures of last year owing to a greater number of sales taking place principally in Wakèma and Maulamyainggyun.

The Commissioner (Mr. Porter) remarks :—

"I hope the enquiry into the tenures of lands held by non-agricultural non-resident landlords will be held as soon as possible in order to check the rapidity with which lands are passing from cultivators to non-cultivating classes."

The question is now before the Local Government.

In Toungoo on the other hand it is gratifying to find that the rate of growth in the agriculturist classes far exceeds that in the non-cultivating classes. This, it is suggested, is due to the large area of land granted in the year of report and in the previous year being still held by *bonâ-fide* cultivators.

In Mandalay there is a decrease in percentage of land held by non-agriculturists which is said to be due chiefly to the heirs of the Pakan *Mingyi Kadaw* disposing of their large holdings in Amarapura to agriculturists. In Kyauksè the increase of agriculturists is said to be due to the rule which prevents sales of State lands to non-agriculturists.

**Tenants.**

In Akyab there has, during the year, been a large influx of Chittagonian cultivators who work as tenants. Cash-rents are noted as fairly common. In Kyaukpyu the form of tenancy is always by verbal agreement. The custom, in case of failure of crops, is to reduce the full rent, and the rent is paid in kind in the case of paddy land. This proportionate reduction of rent, though a most equitable arrangement, is not, it is to be feared, very general in other districts. In Hanthawaddy and Pegu the area rented and the number of tenants have both increased, while the rents, generally paid in kind, have fallen in sympathy with the fall in the price of paddy. A better season has increased the number of tenants and the rents paid in Prome.

In Ma-ubin it is noted that natives of Lower Bengal and Madras are steadily increasing as tenants and that the majority of these can eventually settle down in the country as landowners.

In Pyapôn, Bassein, Myaungmya and Thayetmyo there is a considerable increase in area rented and in number of tenants. In Minbu most of the tenants are in the irrigated tracts and owing to timely and good irrigation there was an increase in the number of tenancies. In Amherst there is a decrease, due, it is said, to a number of the larger landlords, who were hitherto in the habit of engaging tenants to work their lands, undertaking cultivation personally with the aid of hired labour. This, it is suggested, increased their profits. In Mandalay rents increased owing to the certainty of irrigation in the canal tract enhancing the value of land. The increase in tenants in Kyauksè is attributed to improvements in irrigation and to better registration. The variations in the figures for Yamèthin are explained by inaccuracies in compilation in previous years.

The relations between tenants and landlords are all over reported to be good, The Deputy Commissioner, Bassein, remarks:—

"There is no strain between the landlord and tenant and both parties seem to have got on smoothly without having to resort to Civil Courts. When disputes arise they generally settle the matter amicably among themselves. As long as there is a large area culturable and many tenants willing to take up lands from landlords who are only too glad to sublet (especially the non-agriculturist landlord) the relations between the two cannot be very bad."

The Deputy Commissioner, Myingyan, is in the happy position of being able to say :—

"As far as I know no undesirable non-cultivating landlords exist in this district."

**Agricultural advances.**
*Statement XIII, page 52.*

**21.** Akyab again reports an increasing popularity of agricultural advances. Northern Arakan advanced Rs. 2,000 principally in Michaung where the harvest had failed. The advances caused much satisfaction amongst the people. The Deputy Commissioner, Pegu, again notes the reluctance of Burmans in his district to take advances. The Commissioner (Mr. Hartnoll) rightly remarks:

"The Burmans in the poorer districts, I notice, take advances, whereas those in the richer districts do not. This seems natural as in the richer districts people are better off and also money is more easily obtained from other than Government sources, if it is wanted."

In Prome it is noted that there is no difficulty in recovering these advances, and there is no doubt they are a great benefit to the people. The loans are said to be popular owing to the small rates of interest charged.

In Ma-ubin no agricultural advances were made. Their unpopularity is attributed by the Deputy Commissioner to "the time and trouble involved in dancing attendance on the Township officer, and he does not feel inclined to impose the additional work involved in popularising these advances on his already over-worked officers." The Commissioner points out that agricultural advances are successfully worked in other districts as hard-worked as Ma-ubin and expresses the hope that attention will be paid by Subdivisional Officers and Township Officers to this important branch of their duties in future. In Pyapôn a similar unpopularity of advances is noted. Mr. Porter remarks:—

"My experience in more than one district has been that when the Township Officer has interested himself in making agricultural loans difficulties have disappeared and loans have been made up to the full amount sanctioned."

On the other hand advances are reported to be popular in Bassein. Rs. 20,000 of *pinlè-damin* advances were made in this district and the loan system is said to have worked successfully. In Myaungmya during 1903-04 only Rs. 600 out of an allotment of Rs. 5,000 was issued. The Commissioner remarks:—

"The omission to make agricultural advances during the financial year 1903-04 is to be deplored but it has, to a certain extent, been remedied by the interest displayed by Mr. Courneuve and his officers in making more loans during 1904-05."

In Amherst no agriculturists came forward for loans this year. Loans are very popular in Thayetmyo where the system of issue appears to be good. Township Officers and Subdivisional Officers commence receiving applications and investigating the same early in the open season so that all preliminaries are completed by 1st April, when the money is available for issue.

In Pakôkku the sum advanced was Rs. 20,000 as against Rs. 8,600 in the preceding year. The increase was due to heavy losses of cattle. In Minbu, Magwe, Bhamo, Myitkyina, Katha and the Ruby Mines the advances are said to be very popular. In Kyauksè enquiries are made into the uses made of the loans and from November to April, Township Officers collect applications for these advances and make the necessary enquiries on the spot. Good use is also made of these loans in Meiktila and Yamèthin.

*Page 53.*

Statement XIV gives for the past five years a detailed representation of the financial results of the system of agricultural loans.

# CHAPTER VIII.

## Revenue Proceedings and Officers.

**Revenue Proceedings against defaulters.**

*Statement VIII, page 45.*

22. There was a marked decrease in the number of processes issued for the collection of revenue as compared with the previous year. Notices of demand decreased by 7,176, and warrants of arrest by 1,702 while 1,863 persons fewer were arrested and only one out of every 88 persons arrested was committed to jail. Property, immoveable and moveable, was attached to a much smaller extent, the number of warrants being fewer by 1,034 and 3,300 respectively. Some Deputy Commissioners are inclined to think that figures for previous years have been wrong and that no comparison can be instituted between statistics collected with infinite labour from the separate proceedings in each case and figures taken at once from the new Register of Revenue Recovery Proceedings, as in the case of the statistics for the year of report. It is certain that the figures given in the statement attached to this report much more closely represent the actual state of things than the figures in previous reports and that they err, if at all, on the side of excess, whereas the figures for previous years were not improbably incomplete because of the ease with which items could be omitted from the compilation. These facts, however, merely accentuate the marked decrease in the number issued during the year. During his tours of inspection the Financial Commissioner made particular enquiries regarding the upkeep of the new register in the various offices and noted a tendency to count the same process twice over when the recovery proceedings passed through two or more offices. Additional instructions for the upkeep of the Register were issued with a view to correct this defect.

*Arakan Division.*

The decrease in the number of processes of all kinds was most marked in the Arakan Division which, however, still accounts for much more than its fair share of the total. The mixed Indian and Arakanese population of this division has always been notorious for reluctance to pay revenue not from inability to pay but from unwillingness to part with money without a substantial *quid pro quo*. Despite the reduction, there is no doubt that a very large proportion of the processes issued need not have been issued at all. Out of the 2,724 warrants of arrest in Kyaukpyu, 1,216 were never executed as the defaulters paid up when they knew that an application for the issue of a warrant had been filed. The attention of the Local Government was drawn to the very large number of warrants of arrest employed in Burma as compared with other provinces of India and orders have been issued which ought to have some effect in reducing the total. It was explained that most of them were due to the existence of capitation-tax in Lower Burma, a tax which is unknown in other provinces and can only be collected in the event of default by the issue of a warrant of arrest, as the defaulters are usually men of no property or fixed residence in the district where they are assessed. Another fact which tends to increase the total is the practice of counting as a separate process fresh warrants issued when the first warrants are returned unexecuted. Despite the enormous number of separate revenue payers, the fact that process was required for the collection of a very small fraction of the demand and that of this proportion nearly 88 per cent. was realised indicates that the revenue was paid with ease.

**Commission paid for assessment and collection of revenue.**

*Statement IX, page 46.*

**(i) Circle Thugyis.**

23. The number of circle *thugyis* decreased by 26 during the year of report, Thatôn with eight fewer and Kyaukpyu with six fewer heading the list. One Pegu circle *thugyi* who had been dismissed for misconduct in a grant case was re-instated on appeal. The average amount of commission paid to each *thugyi* rose slightly to Rs. 1,200 and except a small sum, all commission was disbursed during the year of report.

**(ii) Village Headmen.**

The number of village headmen rose by 487, the village headman system being introduced into the circles which fell vacant during the year. The average amount of commission paid to each rose from Rs. 100 to Rs. 106. Owing to a curious error in the account system adopted in Yamèthin, no headman was allowed to draw any commission until all the other headmen subordinate to the same *Myothugyi* had completed their collections; this explains the very small average amount of commission (Rs. 15) drawn by headmen in this district and the very great discrepancy between the total commission due and the total amount paid (Rs. 50,602 and Rs. 11,389) respectively. A good deal of commission remained unpaid at the close of the year in Mandalay, Sagaing and Meiktila districts but elsewhere the difference between the amount due and the amount disbursed is insignificant and denotes an improvement in the promptness with which headmen are remunerated. With one or two exceptions, Deputy Commissioners state that commission was paid out without delay and the Financial Commissioner found on inspection that there had been a great improvement in this respect; perfection is, however, still to seek. Some officers offered a considerable amount of opposition to the introduction of the system of payment at sub-treasuries, but in most instances the difficulties raised were found to be illusory when the system was actually tried and in practically every township where proper arrangements exist for the custody of money, headmen receive their commission at the time of payment of the last instalment of revenue. Shwebo district still continues to be a notable exception and Mr. Hall agrees with the Commissioner that the lack of Sub-Accountants at the Township Treasure Chests is not a good reason for refraining from extending the system of payment of commission to all treasure chests. In some cases there is still a delay of a few days between the date of last payment and the date of actual disbursement of commission but Township Officers are beginning to realise that what is wanted is that the date of last payment of revenue and the date of disbursement of commission should be the same in every case. The complaint that headmen fail to bring with them the chalans showing credit for previous collections would soon disappear if headmen knew that they would certainly get their commission on the very day they cleared their accounts.

*Yamèthin.*

*Mandalay.*
*Sagaing.*
*Meiktila.*

No change was made in the system of taking security during the year but the Deputy Commissioner, Minbu, seems to have succeeded in introducing the mutual security system in spite of the reluctance of the headmen to adopt it. A proposal to reduce the trouble now caused under the mutual security system by the need to execute a new bond every time a new headman is appointed to any group by requiring each headman to execute a bond binding him in respect of all the headmen now or hereafter appointed to any group was abandoned after discussion in view of the adverse comments of several officers. Theoretically it is desirable that each headman should sign the bond by which he binds himself for other fellow headmen without pressure being brought on him to do so, but in actual practice the headman has little choice and he signs rather as a condition of the retention of his appointment than for any other reason.

**Security taken from headmen.**

The number of defalcations by headmen during the year was very small and the amounts in respect of which default was made were recovered from the sureties.

**Defalcations.**

In only two or three cases was there any tampering with receipts by headmen and it is satisfactory to find that this method of making illegal gains is not on the increase.

**Tampering with tax receipts.**

The system of giving grants of *thugyisa* land to headmen in Upper Burma whose commission on revenue collections was inadequate remuneration for the performance of their duties continued to receive attention during the year.

**Grant of thugyisa land.**

24. There was a slight increase of nearly 8,000 acres in the area granted or leased for purposes of cultivation during the year (110,776 acres). More than half the total area dealt with was in the Tenasserim division, and Amherst district with 29,164 acres as compared with 6,540 acres in the previous year more than counterbalanced the decrease in all the districts of the Pegu division except Prome.

(1) Area granted or leased for cultivation.

*Statement X, column 2, page 48.*

In Akyab 3,278 cases were disposed of during the year and 7,074 acres were granted as compared with 5,760 acres in the previous year, while the number of cases awaiting disposal at the close of the year (1,063), although large, was less than the total pending on the 30th June 1903. In Sandoway the number of cases pending at the end of the year (212) was larger than the total number disposed of (172). The considerable decrease from 8,750 to 2,690 acres in Hanthawaddy is ascribed to the decrease in the area of waste land available for grant but the Deputy Commissioner expects that there will be a great rush for land in the Kadonbaw-Alangon fuel reserve when that is thrown open to cultivation. In Pegu three special officers were appointed to dispose of applications for grants and 1,696 cases were dealt with but only 6,729 acres were granted. The work of the special grant officers does not seem to have been so satisfactory in some respects as in previous years and serious mistakes in survey appear to have escaped detection. The Deputy Commissioner rightly condemns their action in giving exemption from revenue in the case of land which had for the most part been cleared for some years and actually assessed to revenue before the issue of the grant. As the Commissioner remarks, cases of this description can be revised and the Deputy Commissioner should take the necessary action to secure the modification of the orders granting exemption. In Myaungmya district, only 327 cases involving 1,804 acres were disposed of and the number of proceedings pending at the close of the year was 491. On the other hand in Henzada good work was done in reducing the number of pending cases. In the Pyapôn district the number of applications awaiting disposal on the 30th June 1904 was no fewer than 1,220 and it will be necessary to obtain the services of a special officer during the next field season. A special officer was deputed to the work during the year of report, but too late to clear off the heavy arrears. Delay in the disposal of grant cases is all in favour of the non-agricultural applicant who can afford to wait whereas the man who makes his living by agriculture must go elsewhere. The delay which, do what we will, seems inevitable in dealing with applications for grants is the most fatal defect of the system and it is better to suspend the issue of grants, as it has now been decided to do in the Pegu division experimentally for two years, than to adhere to a system which, however good theoretically, does not work satisfactorily in practice.

*Akyab.*

*Sandoway.*

*Hanthawaddy.*

*Pegu.*

*Myaungmya.*

*Henzada.*

*Pyapôn.*

In the Amherst district the number of cases pending at the close of the year (3,796) was greater than the number awaiting disposal at the beginning although no fewer than 7,949 cases were dealt with and 29,164 acres granted during the year. It will be necessary to appoint special officers to clear off the arrears although the Amherst Township Officers are not hard-worked.

*Amherst.*

Large numbers of grant cases were pending at the close of the year in Thatôn and Toungoo districts, despite the employment of special officers in the latter district, and in Mergui and Tavoy the total number of applications undisposed of was very large in proportion to the number in which orders were passed. This is the more unfortunate, because it is desirable in these two districts to wean the people as soon as possible from the wasteful *taungya* cultivation which is now so common.

*Thatôn, Toungoo.*

The Financial Commissioner is disposed to think that the system of issuing leases might well take the place of the grant system in districts where land is

becoming valuable and the object of the cultivator is not to get land on good terms but merely to get land on what terms he can. The grant system was no doubt the most suitable so long as the most crying need of the country was the opening up of its fertile wastes to cultivation, but this state of affairs no longer exists in the greater part of the Pegu and the Irrawaddy divisions. Mr. Hall has not yet consulted district officers regarding this suggestion but he proposes to do so before submitting amendments of the rules for the orders of Government.

**Leases in Upper Burma.**

The area leased in Upper Burma is insignificant in comparison with the area granted in Lower Burma. In Mandalay, where the completion of the new Mandalay canal has created a demand for land in the irrigable area, 1,632 applications were disposed of and 1,373 acres given in lease. At the close of the year over 400 cases were pending in which application had been made for land in the bed of the large Aungbinle tank which it is proposed to drain as the land is within the area commanded by the Mandalay Canal and the tank is no longer required for purposes of irrigation.

*Bhamo.*

In Bhamo the district staff disposed of 191 applications, but owing to the large number of fresh applications filed at the close of the year the number of cases remaining for disposal during the current year was 393. In all 1,245 acres were leased. The only other districts in which the area leased exceeded 1,000 acres were Shwebo and Sagaing.

*Katha.*

In Katha the issue of leases was stopped in the areas where the Settlement Officer declared the existence of the *quasi*-communal tenure on which so much of the land in this district is now found to be held. The question of the best method of encouraging the clearing of new land in tracts where it is considered desirable to maintain the old tenure came under consideration during the year and the Financial Commissioner's proposals are now before the Local Government. No leases were issued

*Ruby Mines.*

in the Ruby Mines district although a few applications were received. The Deputy Commissioner considered that the issue of leases in the district is quite unnecessary and the Financial Commissioner is disposed to agree that the lease rules there, as in the Minbu division, may well be suspended. No issue of leases took place in the Minbu and Magwe districts and the small area leased in Pakôkku does not imply that the policy of not issuing leases has been abandoned in that district. No inconvenience was felt in consequence of this policy and no applications for leases were received. The lease system has never been appreciated in Upper Burma and such leases as are issued are for the most part applied for from fear of eviction. The desire for leases has undoubtedly in the past been fostered by what the Commissioner, Meiktila division, calls "the tendency in both Upper and Lower Burma to treat" the man who enters upon waste land and clears it without the written permission of some Revenue Officer "as a criminal." The Financial Commissioner entirely concurs with Mr. Todd-Naylor's remark that—

> "it should be made widely known that Government is glad for a man to enter upon waste land and clear it and that so long as no other person interferes with him the authorities will not and he will be assessed only on his cropped area..... If cultivators understood that they might enter on land on these terms without applying to the Courts, there would be many fewer cases."

**(ii) Area granted revenue free for religious edifices.**
*Statement X, column 3, page 48.*

One hundred and seventy acres were granted revenue free for religious edifices. As usual the bulk of this area was granted in Tharrawaddy and Hanthawaddy for the consecration of *theins* and the erection of monasteries.

**(iii) Area granted revenue free for public purposes.**
*Statement X, column 4, page 48.*

Of the 36·47 acres granted revenue free for public purposes 12 acres represent the area of the grant to the Roman Catholic Mission in Mandalay town for use as a cemetery and ten acres the extent of the concession to the American Baptist Mission for a school at Maymyo. The remaining area was granted in small lots for the erection of *zayats* or travellers' rest-houses and the digging of tanks for the supply of water. The decrease in the provincial total as compared with that of the previous year is explained by the fact that in that year two large grants in Rangoon swelled the total.

**Assignments of Land Revenue.** *Statement X A, page 49.*

25. Rupees 3,440 out of the total amount (Rs. 5,854) of land revenue alienated during the year represent the revenue assessable on two large grants made in 1902-03 for the Victoria Memorial Park and in connection with the Municipal Wash-house scheme in Rangoon. The greater part of the balance is the revenue theoretically assessable on the grants of *thugyisa* land made in the Mandalay division. In the great majority of cases the land granted had been held revenue free since the annexation of Upper Burma and the inclusion of the revenue in this statement merely indicates that the concession was formally confirmed during the year of report.

**Waste land grants under the old Rules.**

26. The only changes which took place in the condition of the grants made under the old waste land rules during the year was the surrender of 126 acres of the Hnamaunggya grant in Kyaukpyu, the enhancement of the revenue rate on the same grant from eight to twelve annas an acre and enhancement of the rates payable by five grants in Hanthawaddy and by three grants in Pegu. The renewal of the lease of the "Chaungba Grant" in Akyab still forms the subject of correspondence with the grantee, who is unwilling to accept the terms which have been offered to her.

No trouble was experienced in the collection of the revenue demand from the grants.

**Land Acquisition proceedings.**

27. The proceedings of the officers appointed as Collectors under the Land Acquisition Act were carefully scrutinised and numerous errors in procedure were pointed out. The Financial Commissioner is glad to be able to report a considerable improvement in the method of dealing with such cases and in the interest taken by Deputy Commissioners in the supervision of the acquisition work done by their subordinates. Cases which are called for by the Financial Commissioner are no longer forwarded without remark by the officers through whose hands they pass and most of the mistakes committed are brought to notice by District Officers themselves.

The amendments in the Directions under the Act to secure the more speedy disposal of cases and to effect an improvement in other directions, of which mention was made in the report for 1902-03, are still under the consideration of the Local Government.

**Inspections.**

28. With very few exceptions every office in the province was inspected by one or more officers during the year. The Township officers at An and Cheduba (Kyaukpyu), Taikgyi and Kungyangon (Hanthawaddy), Thabaung and Ngaputaw (Bassein), Ma-ubin, Mergui, Taungtha and Natogyi (Myingyan) and Thazi (Meiktila), were found in bad order and the subdivisional offices at Banmauk (Katha) and Pegu were not so good as they ought to have been. The issue of the *Burma Subdivisional and Township Office Manual* has no doubt, as remarked by several Deputy Commissioners, been instrumental in effecting a great improvement in the state of the revenue offices subordinate to the district offices. With the exception of the Ma-ubin district office, which was inspected by the Financial Commissioner before the district of Thôngwa was divided, and that of Amherst, all the district offices were in good working order throughout the year. The Ma-ubin office was overworked so long as the Thôngwa district remained undivided; now that the district of Pyapôn has been formed, there is no reason why the office should not be brought into line with the others. For the state of the Amherst office there is no excuse.

Among Commissioners, Mr. Todd-Naylor, C.I.E., at Meiktila and Mr. Porter, C.I.E., at Bassein were the most energetic in the work of inspection. Mr. Hall's thanks are due to both for the interest which they took in the supervision of the revenue offices in their respective charges. Regarding the Myingyan district offices the former remarks:—

"The general good state of the offices is attributable to the inspections of my predecessor Mr. Gates, who showed the Myoôks what they had to do and personally put each office in order, the only defect about which action was a tendency on the part of the head of the office to wait for the Commissioner to do the same next year, a tendency which I crushed."

Mr. Hall inspected all the District Revenue Offices and record rooms in the Irrawaddy and Tenasserin divisions, except the Pyapôn district office which came into existence on the 1st December 1903, the Pegu district office and record room in the Pegu division and the revenue offices and record rooms of Myitkyina, Bhamo and Katha, and thirteen subdivisional and township offices. With the two exceptions noted above, he found all the district offices and record rooms in good order.

**Work of Revenue Officers.**

29. The remarks recorded in the district reports by Deputy Commissioners and Commissioners regarding their subordinates are reproduced in a separate Appendix. For the most part, the revenue administration of the various districts was in competent hands and, as the Deputy Commissioner, Pegu, says regarding his subordinates, "it is indeed diffi-"cult to single out any particular officers for praise, when all (or nearly all) have "done so well." Mr. Christie himself at Pegu and Major Aplin at Kyauksè appear to the Financial Commissioner to be deserving of special mention for their admirable administration of their respective districts. Major DesVoeux at Bassein made very useful inspections of his subordinate offices and did excellent work in bringing the encroachments on town lands in Bassein town to notice, while Mr. Grant Brown at Mergui displayed much interest in the exploitation of the mineral and marine wealth of his district.

**Concluding remarks.**

30. The questions of increasing the clerical establishment of the subordinate revenue offices in the province and of enhancing the rates of pay came under consideration during the year and the Financial Commissioner's proposals are now before the Local Government. Much remains to be done before the work of revenue offices becomes as good as it ought to be, but progress if slowly is surely being made and the officers who raised the loudest protests against the innovations and improvements in procedure which were introduced by Mr. Norton when officiating as Financial Commissioner, on the ground that it was best to leave routine questions to be solved by each officer for himself and that the prescription of a uniform way of doing the same thing in all districts was to be avoided as tending to stifle originality and to discourage enterprise, have accepted the view that the originality and the enterprise of officers and their clerks can be better employed than in working out solutions for difficulties which have already been solved by other officers. Uniformity in matters of detail may appear superfluous to the inexperienced but there is no doubt that in the past much valuable time of officers has been taken up in learning the different methods in vogue of doing routine work in every new district to which they were posted and that much time and labour of clerks were wasted in changing from a system previously followed to a different one which a Deputy Commissioner newly transferred from another district considered preferable. The time formerly taken up by details is now available for coping with the essentials of administration and the additional work which the growing population and wealth of the province have added to the already heavy burden of its Revenue Officers.

*By order of the Financial Commissioner, Burma.*

RANGOON: } W. J. KEITH,
*Dated the 30th August 1904.* } *Secretary to the Financial Commissioner, Burma.*

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* New statement shown for the first time, but giving information required by the orders for the preparation of the report.

**Statement I**—*Land Revenue.—Area assessed and Revenue Demand, Remissions, Collections and Outstandings for the year ended the 30th June 1904*—(paras. 4-6 of Report, pages 2—6.)

| Division and district. | Area assessed in acres. | Demand. | | Remissions. | | *Collections. | | Outstandings. |
|---|---|---|---|---|---|---|---|---|
| | | Arrears. | Current. | Arrears. | Current. | Arrears. | Current. | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | Acres. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| ARAKAN ... Akyab ... | 763,829 | 103 | 14,23,952 | ... | 728 | 103 | 14,23,175 | 49 |
| Northern Arakan ... | 10,790 | ... | 7,373 | ... | ... | ... | 7,373 | ... |
| Kyaukpyu ... | 159,161 | 84 | 2,37,542 | ... | 512 | 84 | 2,37,030 | ... |
| Sandoway ... | 70,912 | 28 | 1,12,373 | 10 | 96 | 18 | 1,12,273 | 4 |
| PEGU ... Rangoon Town ... | 9,296 | 18 | 32,068 | ... | 150 | 18 | 31,918 | ... |
| Hanthawaddy ... | 1,192,732 | ... | 34,28,811 | ... | 1,10,115 | ... | 33,18,696 | ... |
| Pegu ... ... | 777,609 | ... | 18,71,725 | ... | 3,564 | ... | 18,68,142 | 19 |
| Tharrawaddy ... | 481,820 | 82 | 11,22,359 | 22 | 35,783 | 60 | 10,86,481 | 95 |
| Prome ... ... | 346,970 | 5 | 4,80,727 | ... | 1,988 | 5 | 4,78,739 | ... |
| IRRAWADDY ... Bassein ... ... | 618,934 | 1,938 | 13,78,738 | 1,010 | 1,732 | 928 | 13,76,942 | 64 |
| Myaungmya ... | 568,724 | 2,827 | 11,71,115 | 2,827 | 3,968 | ... | 11,65,917 | 1,230 |
| Ma-ubin ... ... | 417,113 | 1,861 | 9,52,969 | 494 | 55,033 | 1,367 | 8,96,149 | 1,787 |
| Pyapôn ... ... | 534,591 | 2,035 | 12,20,736 | 5 | 853 | 2,030 | 12,23,334 | 2,549 |
| Henzada ... ... | 518,607 | 20 | 12,39,974 | ... | 8,337 | 20 | 12,30,484 | 1,153 |
| TENASSERIM ... Tounguo ... ... | 308,788 | 1,255 | 6,35,179 | 675 | 1,114 | 580 | 6,33,987 | 78 |
| Salween ... ... | 22,912 | 1,067 | 24,190 | ... | ... | 1,067 | 24,190 | ... |
| Thatôn ... ... | 599,973 | ... | 11,39,279 | ... | 2,174 | ... | 11,37,105 | ... |
| Amherst ... ... | 374,273 | 54 | 6,96,006 | ... | 815 | 54 | 6,95,983 | 8 |
| Tavoy ... ... | 121,194 | 947 | 2,15,633 | 17 | 197 | 930 | 2,14,868 | 568 |
| Mergui ... ... | 96,291 | 81 | 1,66,407 | 60 | 182 | 21 | 1,65,915 | 310 |
| MINBU ... Thayetmyo ... | 196,990 | 40 | 2,36,546 | 4 | 685 | 36 | 2,35,752 | 109 |
| Pakôkku ... ... | 55,231 | 2,287 | 1,28,949 | ... | ... | 2,287 | 1,28,949 | ... |
| Minbu ... ... | 214,944 | 2,829 | 4,05,176 | 67 | 844 | 2,762 | 4,03,927 | 405 |
| Magwe ... ... | 15,649 | 1,139 | 57,000 | 55 | 582 | 1,081 | 55,910 | 508 |
| MANDALAY ... Mandalay ... | 148,395 | 18,941 | 5,63,952 | 253 | 8,898 | 18,688 | 5,22,307 | 32,747 |
| Bhamo ... ... | 17,890 | ... | 27,410 | ... | 779 | ... | 26,631 | ... |
| Myitkyina ... | ... | ... | 20,077 | ... | 191 | ... | 19,886 | ... |
| Katha ... ... | 149,897 | ... | 1,69,007 | ... | 649 | ... | 1,68,358 | ... |
| Ruby Mines ... | 8,080 | ... | 16,713 | ... | 16 | ... | 16,697 | ... |
| SAGAING ... Shwebo ... ... | 2,355 | 425 | 18,870 | 348 | 146 | 77 | 16,914 | 1,810 |
| Sagaing ... ... | 467,040 | 83 | 5,21,441 | ... | 2,468 | 83 | 5,17,772 | 1,201 |
| Lower Chindwin ... | 230,943 | 1,659 | 1,61,434 | ... | 2,382 | 1,659 | 1,59,052 | ... |
| Upper Chindwin ... | ... | 66 | 80,260 | ... | 207 | 66 | 80,053 | ... |
| MEIKTILA ... Kyauksè ... ... | 185,992 | ... | 6,98,612 | ... | 11,336 | ... | 6,87,276 | ... |
| Meiktila ... ... | 268,873 | ... | 3,60,018 | ... | 700 | ... | 3,59,318 | ... |
| †Yamèthin ... | 102,053 | 6 | 1,53,022 | 6 | 176 | ... | 1,51,653 | 1,193 |
| †Pyinmana ... | 138,892 | 25 | 1,88,108 | ... | 1,949 | 25 | 1,83,575 | 584 |
| Myingyan .. ... | 548,786 | ... | 4,45,964 | ... | 1,201 | ... | 4,44,763 | ... |
| Total for 1903-04 ... | ... | 39,905 | 2,18,15,715 | 5,853 | 2,60,550 | 34,052 | 2,15,08,694 | 46,471 |
| Total for 1902-03 ... | ... | 53,867 | 1,98,32,883 | 5,468 | 2,76,610 | 48,399 | 1,95,16,368 | 39,905 |

* Excess collections excluded. † Subdivisions.

**Statement II.**—*Water-rate.—Area assessed, Demand, Remissions, Collections and Outstandings for the year ended the 30th June 1904*—(para. 8 of Report, page 6).

| Division and district. | Area assessed in acres. | Demand. | | Remissions. | | *Collections. | | Outstandings. |
|---|---|---|---|---|---|---|---|---|
| | | Arrears. | Current. | Arrears. | Current. | Arrears. | Current. | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Sagaing ... Shwebo ... ... | 14,815 | ... | 19,005 | ... | ... | ... | 16,127 | 2,878 |
| Sagaing ... ... | 342 | ... | 807 | ... | ... | ... | 807 | ... |
| Meiktila ... Kyauksè ... ... | 2,480 | ... | 7,297 | ... | ... | ... | 7,297 | ... |
| Meiktila ... ... | 49 | ... | 134 | ... | ... | ... | 134 | ... |
| Yamèthin ... ... | 39 | ... | 58 | ... | ... | ... | 58 | ... |
| Total for 1903-04 ... | 17,725 | ... | 27,301 | ... | ... | ... | 24,423 | 2,878 |
| Total for *1902-03* ... | *28,133* | *34* | *44,586* | ... | *23* | *34* | *44,563* | ... |

**Statement IIIA.**—*Capitation-tax.—Number of persons assessed, Demand, Remissions, Collections and Outstandings for the year ended the 30th June 1904*—(para. 9 of Report, page 9).

| Division and district. | Number of persons assessed. | Demand. | | Remissions. | | Collections.* | | Outstandings. |
|---|---|---|---|---|---|---|---|---|
| | | Arrears. | Current. | Arrears. | Current. | Arrears. | Current. | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Arakan ... Akyab ... ... | 105,209 | 8 | 4,42,206 | ... | 3,202 | 8 | 4,39,004 | ... |
| Northern Arakan ... | 4,834 | ... | 4,834 | ... | ... | ... | 4,834 | ... |
| Kyaukpyu ... | 40,732 | ... | 1,71,649 | ... | 4,657 | ... | 1,66,992 | ... |
| Sandoway ... | 28,527 | ... | 74,829 | ... | 2,898 | ... | 71,931 | ... |
| Pegu ... Hanthawaddy ... | 119,273 | ... | 4,86,375 | ... | 4,415 | ... | 4,81,960 | ... |
| Pegu ... ... | 84,411 | ... | 3,48,996 | ... | 2,738 | ... | 3,46,258 | ... |
| Tharrawaddy ... | 85,975 | ... | 3,78,676 | ... | 1,850 | ... | 3,76,826 | ... |
| Prome ... ... | 71,696 | ... | 2,96,728 | ... | 3,106 | ... | 2,93,622 | ... |
| Irrawaddy ... Bassein ... ... | 77,983 | ... | 3,45,067 | ... | 4,476 | ... | 3,40,591 | ... |
| Myaungmya ... | 58,147 | ... | 2,62,108 | ... | 4,296 | ... | 2,57,765 | 47 |
| Ma-ubin ... ... | 59,538 | ... | 2,57,162 | ... | 2,520 | ... | 2,54,642 | ... |
| Pyapôn ... ... | 49,951 | ... | 2,13,900 | ... | 2,961 | ... | 2,10,939 | ... |
| Henzada ... ... | 100,689 | ... | 4,49,205 | ... | 2,425 | ... | 4,46,780 | ... |
| Tenasserim ... Toungoo ... ... | 54,145 | 36 | 2,19,092 | 30 | 1,546 | 6 | 2,17,541 | 5 |
| Salween ... ... | 9,768 | ... | 19,567 | ... | 71 | ... | 19,496 | ... |
| Thatôn ... ... | 77,789 | ... | 3,12,128 | ... | 827 | ... | 3,11,301 | ... |
| Amherst ... ... | 52,664 | ... | 2,20,938 | .. | 712 | ... | 2,20,226 | ... |
| Tavoy ... ... | 24,324 | ... | 97,363 | ... | 875 | ... | 96,488 | ... |
| Mergui ... ... | 20,449 | 1 | 76,357 | 1 | 848 | ... | 75,509 | ... |
| Minbu ... Thayetmyo ... | 53,147 | ... | 2,13,171 | ... | 966 | ... | 2,12,205 | ... |
| Railway Company's employés ... | ... | ... | 19,787 | ... | ... | ... | 19,787 | ... |
| Irrawaddy Flotilla Company's employés | ... | ... | 3,517 | ... | ... | ... | 3,517 | ... |
| Total for 1903-04 ... | 1,179,251 | 45 | 49,13,655 | 31 | 45,389 | 14 | 48,68,214 | 52 |
| Total for *1902-03* ... | *1,156,825* | ... | *48,08,744* | ... | *44,373* | .. | *47,64,326* | *45* |

* Excess collections excluded.

**Statement III-B.**—*Thathameda—Number of households assessed, Demand, Remissions, Collections and Outstandings for the year ended the 30th June 1904—(Upper Burma only)*, (para. 11 of Report, page 10).

| Division and district. | Number of households assessed. | Demand. | | Remissions. | | *Collections. | | Outstandings. |
|---|---|---|---|---|---|---|---|---|
| | | Arrears. | Current. | Arrears. | Current. | Arrears. | Current. | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Minbu ... Pakôkku ... | 76,068 | ... | 7,28,750 | ... | 5,052 | ... | 7,23,698 | ... |
| Minbu ... | 51,212 | 43 | 2,58,684 | 10 | 937 | 33 | 2,57,721 | 26 |
| Magwe ... | 51,284 | 117 | 4,52,004 | ... | 1,110 | 17 | 4,50,786 | 208 |
| Mandalay ... Mandalay | 36,073 | ... | 2,78,050 | ... | 1,141 | ... | 2,76,909 | ... |
| Bhamo ... | 9,139 | ... | 1,03,768 | ... | 1,122 | ... | 1,02,646 | ... |
| Myitkyina ... | 11,301 | 36 | 73,050 | 6 | 532 | 30 | 72,518 | ... |
| Katha ... | 38,623 | ... | 3,64,851 | ... | 2,104 | ... | 3,62,747 | ... |
| Ruby Mines ... | 8,352 | ... | 73,135 | ... | 1,307 | ... | 71,828 | ... |
| ... | ... | ... | 20,000 | ... | ... | ... | 20,000 | ... |
| Sagaing ... Shwebo ... | 63,192 | ... | 5,22,968 | ... | 6,106 | ... | 5,16,768 | 94 |
| Sagaing ... | 57,610 | ... | 2,75,220 | ... | 1,029 | ... | 2,74,191 | ... |
| Lower Chindwin ... | 58,621 | ... | 4,60,009 | ... | 1,630 | ... | 4,58,379 | ... |
| Upper Chindwin ... | 28,803 | 42 | 2,66,389 | 16 | 1,553 | 26 | 2,64,696 | 140 |
| ... | ... | ... | † 500 | ... | ... | ... | † 500 | ... |
| Meiktila ... Kyaukse ... | 32,755 | ... | 1,67,730 | ... | 1,222 | ... | 1,66,508 | ... |
| Meiktila ... | 48,948 | ... | 1,54,925 | ... | 1,511 | ... | 1,53,414 | ... |
| ‡ Yamèthin ... | 27,253 | 884 | 1,00,193 | 185 | 677 | 699 | 99,317 | 199 |
| ‡ Pyinmana ... | 18,322 | 90 | 84,293 | 58 | 938 | 32 | 83,299 | 56 |
| Myingyan ... | 74,700 | ... | 2,24,101 | ... | 1,251 | ... | 2,22,850 | ... |
| Railway Company's employés ... | ... | ... | 16,552 | ... | ... | ... | 16,552 | ... |
| Irrawaddy Flotilla Company's employés | ... | ... | 3,518 | ... | ... | ... | 3,518 | ... |
| Employés of Bombay-Burma Trading Corporation. | 1,248 | ... | 12,483 | ... | ... | ... | 12,483 | ... |
| Total for 1903-04 ... | 693,504 | 1,212 | 46,41,173 | 275 | 29,222 | 837 | 46,11,328 | 723 |
| Total for 1902-03 ... | 692,976 | 1,887 | 52,67,410 | 697 | 2,46,617 | 1,190 | 50,19,581 | 1,212 |

* Excess collections excluded. | † Tribute. | ‡ Subdivisions.

**Statement IV-A.**—*Capitation-tax.—Classification of Exemptees for the year ended the 30th June 1904*—(para. 10 of Report, page 10).

| Division and district. | Government servants and pensioners. | Priests and schoolmasters. | Village headmen and (in Upper Burma) *ywasayes.* | Poverty and old age. | Immigrants. | Persons assessed to income-tax. | Others. | Total. |
|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Arakan ... Akyab ... | 556 | 1,032 | 1,122 | 7,657 | 37 | 22 | 61 | 10,487 |
| Northern Arakan ... | 291 | 2 | 9 | 151 | ... | ... | 3 | 456 |
| Kyaukpyu ... | 301 | 409 | 659 | 4,488 | ... | 26 | 8 | 5,891 |
| Sandoway ... | 292 | 185 | 231 | 2,039 | ... | 25 | 75 | 2,847 |
| Pegu ... Hanthawaddy ... | 827 | 1,591 | 814 | 6,882 | ... | 145 | 31 | 10,290 |
| Pegu ... | 844 | 1,055 | 515 | 4,266 | ... | 294 | 7 | 6,921 |
| Tharrawaddy ... | 872 | 723 | 673 | 8,056 | ... | 299 | 5 | 10,628 |
| Prome ... | 587 | 614 | 661 | 8,318 | ... | 82 | ... | 10,262 |
| Irrawaddy ... Bassein ... | 333 | 582 | 700 | 5,817 | ... | 55 | ... | 7,487 |
| Myaungmya ... | 307 | 447 | 600 | 2,554 | ... | 187 | 8 | 4,103 |
| Ma-ubin ... | 308 | 692 | 487 | 3,825 | 1 | 252 | 21 | 5,586 |
| Pyapôn ... | 325 | 498 | 365 | 2,318 | 4 | 291 | 135 | 3,936 |
| Henzada ... | 373 | 967 | 624 | 9,834 | ... | 359 | 46 | 12,203 |
| Tenasserim ... Toungoo ... | 421 | 488 | 694 | 2,766 | ... | 118 | 11 | 4,498 |
| Salween ... | 238 | 40 | 116 | 68 | ... | ... | ... | 462 |
| Thatôn ... | 789 | 1,157 | 453 | 5,685 | ... | 93 | 32 | 8,209 |
| Amherst ... | 509 | 1,319 | 347 | 4,969 | ... | 48 | 5 | 7,197 |
| Tavoy ... | 568 | 827 | 188 | 3,397 | ... | 165 | 76 | 5,221 |
| Mergui ... | 486 | 288 | 156 | 1,510 | 30 | 67 | 4 | 2,541 |
| Minbu ... Thayetmyo ... | 539 | 645 | 716 | 6,341 | ... | 23 | 57 | 8,321 |
| Total for 1903-04 ... | 9,766 | 13,561 | 10,130 | 90,881 | 72 | 2,551 | | 127,546 |
| Total for 1902-03 ... | 10,044 | 12,709 | 10,238 | 82,324 | 248 | 5,097 | 1,603 | 122,263 |

Statement IV-B.—*Thathameda.—Classification of Exemptees for the year ended the 30th June 1904 (Upper Burma only)*, (para. 12 of Report, page 13).

| Division and district. | Government servants and pensioners. | Priests and schoolmasters. | Village headmen and *ywa-sayes.* | Poverty. | Immigrants. | Newly married couples. | *Ywa-gaungs.* | Others. | Total. |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| MINBU ... Pakôkku ... ... | 655 | 1,600 | 1,793 | 6,145 | 5 | 1,174 | 371 | 295 | 12,038 |
| Minbu ... ... | 680 | 1,097 | 843 | 3,811 | 3 | 787 | 416 | 162 | 7,799 |
| Magwè ... ... | 470 | 900 | 796 | 2,977 | ... | 880 | 465 | 8 | 6,497 |
| MANDALAY .. Mandalay ... ... | 826 | 1,173 | 755 | 4,610 | ... | 594 | 417 | 26 | 8,401 |
| Bhamo ... ... | 241 | 208 | 248 | 767 | 119 | 143 | 75 | 2 | 1,803 |
| Myitkyina ... ... | 235 | 149 | 179 | 176 | 35 | 93 | 8 | 28 | 903 |
| Katha ... ... | 402 | 705 | 973 | 1,252 | 1 | 474 | 272 | 14 | 4,093 |
| Ruby Mines... ... | 196 | 218 | 214 | 223 | ... | 103 | 33 | 16 | 1,003 |
| SAGAING ... Shwebo ... ... | 1,012 | 1,613 | 1,388 | 4,358 | ... | 921 | 419 | 153 | 9,864 |
| Sagaing ... ... | 578 | 1,933 | 747 | 3,798 | 4 | 733 | 285 | 253 | 8,331 |
| Lower Chindwin ... | 666 | 1,632 | 1,075 | 3,317 | ... | 520 | 84 | 143 | 7,377 |
| Upper Chindwin ... | 806 | 689 | 772 | 3,280 | 38 | 607 | 256 | 22 | 6,470 |
| MEIKTILA ... Kyauksè ... ... | 686 | 619 | 662 | 2,987 | ... | 270 | 270 | 165 | 5,659 |
| Meiktila ... ... | 718 | 1,148 | 822 | 2,494 | 1 | 500 | 474 | 172 | 6,329 |
| Yamèthin .. ... | 687 | 738 | 1,401 | 3,775 | 2 | 844 | 341 | 81 | 7,869 |
| Myingyan ... ... | 834 | 1,653 | 1,528 | 5,769 | 124 | 1,092 | 326 | 228 | 11,554 |
| Total for 1903-04 ... | 9,632 | 16,075 | 14,196 | 49,739 | 332 | 9,735 | 4,513 | 1,768 | 105,990 |
| Total for *1902-03* ... | *9,144* | *15,970* | *13,822* | *50,436* | *250* | *10,473* | *3,986* | *2,655* | *106,736* |

Statement V.—*Land-rate in lieu of Capitation-tax.—Demand, Remissions, Collections and Balances for the year ended the 30th June 1904—(Lower Burma only)*, (para. 13 of Report, page 13).

| Division and district. | Area assessed in acres. | Demand. | | Remissions. | | *Collections. | | Outstandings. |
|---|---|---|---|---|---|---|---|---|
| | | Arrears. | Current. | Arrears. | Current. | Arrears. | Current. | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | Acres. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| ARAKAN ... Akyab ... ... | 1,066 | ... | 7,477 | ... | 11 | ... | 7,466 | ... |
| Kyaukpyu ... ... | 311 | ... | 2,120 | ... | 10 | ... | 2,110 | ... |
| PEGU ... Prome ... ... | 1,758 | .. | 18,751 | ... | 126 | ... | 18,625 | ... |
| IRRAWADDY Bassein ... ... | 724 | ... | 18,040 | ... | 57 | ... | 17,983 | ... |
| Henzada ... ... | 3,085 | ... | 21,717 | ... | 323 | ... | 21,394 | ... |
| TENASSERIM Toungoo ... ... | 316 | ... | 11,240 | ... | 5 | ... | 11,235 | ... |
| MINBU ... Thayetmyo ... ... | 269 | ... | 8,972 | ... | 63 | ... | 8,909 | ... |
| Total for 1903-04 ... | 7,529 | ... | 88,317 | ... | 595 | ... | 87,722 | ... |
| Total for *1902-03* ... | *7,209*† | ... | *79,720* | ... | *1,410* | ... | *78,310* | ... |

* Excess collections excluded. † Revised figures.

Statement VI.—*Fishery Revenue.—Demand, Remissions, Collections and Outstandings for the year ended the 30th June 1904*—(para. 14 of Report, page 14).

| Division and district. | | Demand. | | | Remissions. | | Collections.* | | Outstandings. |
|---|---|---|---|---|---|---|---|---|---|
| | | Arrears. | Current. | | Arrears. | Current. | Arrears. | Current. | |
| | | | From net licenses. | From leased fisheries. | | | | | |
| 1 | | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Arakan | Akyab | ... | 15,263 | 956 | ... | ... | ... | 16,219 | ... |
| | Kyaukpyu | ... | 15,951 | ... | ... | ... | ... | 15,951 | ... |
| | Sandoway | ... | 5,208 | 1,066 | ... | ... | ... | 6,274 | ... |
| Pegu | Rangoon Town | ... | 4,155 | ... | ... | ... | ... | 4,155 | ... |
| | Hanthawaddy | ... | 20,893 | 1,59,267 | ... | ... | ... | 1,79,905 | 255 |
| | Pegu | ... | 10,135 | 1,99,598 | 183 | 2,006 | 52 | 2,07,727 | ... |
| | Tharrawaddy | ... | 3,635 | 1,82,020 | ... | 840 | .. | 1,84,815 | ... |
| | Prome | ... | 5,820 | 38,213 | ... | ... | ... | 44,053 | ... |
| Irrawaddy | Bassein | ... | 12,557 | 2,78,304 | 124 | 923 | 80 | 2,89,641 | 297 |
| | Myaungmya | ... | 12,937 | 1,21,576 | ... | 2,621 | ... | 1,31,892 | ... |
| | Ma-ubin | ... | 12,825 | 7,69,401 | ... | 4,040 | 23 | 7,71,215 | 6,971 |
| | Pyapôn | ... | 12,304 | 1,75,056 | ... | 1,332 | 210 | 1,86,028 | ... |
| | Henzada | ... | 13,328 | 2,04,014 | ... | ... | ... | 2,17,342 | ... |
| Tenasserim | Toungoo | ... | 2,797 | 46,350 | ... | 400 | ... | 46,962 | 1,785 |
| | Salween | ... | 145 | 57 | ... | ... | ... | 202 | ... |
| | Thatôn | ... | 8,337 | 33,116 | ... | ... | ... | 41,453 | ... |
| | Amherst | ... | 8,202 | 1,953 | ... | ... | .. | 10,155 | ... |
| | Tavoy | ... | 13,392 | 3,105 | ... | ... | ... | 16,497 | ... |
| | Mergui | ... | 39,213 | 51,050 | ... | ... | ... | 90,263 | ... |
| Minbu | Thayetmyo | ... | 3,808 | 1,618 | ... | ... | ... | 5,426 | ... |
| | Pakôkku | ... | 1,686 | 9,559 | ... | ... | 40 | 10,835 | 410 |
| | Minbu | ... | 6,751 | 18,121 | 500 | ... | ... | 24,872 | ... |
| | Magwe | ... | 2,135 | 1,570 | ... | ... | ... | 3,705 | ... |
| Mandalay | Mandalay | ... | 7,508 | 151 | 1,24,260 | 67 | 7,570 | 7,441 | 97,149 | 19,692 |
| | Bhamo | ... | ... | 512 | 31,683 | ... | 4,236 | ... | 27,959 | ... |
| | Myitkyina | ... | ... | 1,258 | 8,162 | ... | ... | ... | 9,420 | ... |
| | Katha | ... | 1,035 | 12 | 76,961 | 1,035 | 5,426 | ... | 69,907 | 1,640 |
| | Ruby Mines | ... | ... | 211 | 23,840 | ... | ... | ... | 24,051 | ... |
| Sagaing | Shwebo | ... | ... | 496 | 5,805 | ... | 325 | ... | 5,976 | ... |
| | Sagaing | ... | ... | 2,494 | 56,266 | ... | ... | ... | 58,760 | ... |
| | Lower Chindwin | ... | ... | 612 | 7,556 | ... | ... | ... | 8,168 | ... |
| | Upper Chindwin | ... | ... | 81,684 | 9,726 | ... | ... | ... | 11,410 | ... |
| Meiktila | Kyauksè | ... | ... | 101 | 2,915 | ... | ... | ... | 3,016 | ... |
| | Meiktila | ... | ... | 487 | ... | ... | ... | ... | 487 | ... |
| | Yamethin | ... | 29 | 373 | 10,000 | ... | ... | 29 | 10,373 | ... |
| | Myingyan | ... | ... | 7,314 | 7,560 | ... | ... | ... | 14,874 | ... |
| Total for | 1903-04 | ... | 9,784 | 2,47,182 | 26,60,704 | 1,909 | 29,719 | 7,875 | 28,47,117 | 31,050 |
| | 1902-03 | ... | 2,968 | 2,55,811 | 25,83,035 | 1,375 | 44,903 | 1,593 | 27,84,159 | 9,784 |

* Excess collections excluded.

Statement VII.—*Miscellaneous Land Revenue.—Collections for the year ended the 30th June 1904*—(para. 15 of Report, page 19).

| Division and district. | | Rent of town lands not credited to Local Funds. | Fees, rents and royalties on | | Receipts under Village Act Regulation. | Survey fees for *pottas*. | Other miscellaneous land revenue. | Total. |
|---|---|---|---|---|---|---|---|---|
| | | | "Other" minerals. | Petroleum, rubies, jade and amber. | | | | |
| 1 | | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Arakan | Akyab ... | 406 | 296 | 1,006 | 4,959 | 2,309 | 169 | 9,145 |
| | Kyaukpyu ... | 87 | 1,679 | 1,709 | 4,346 | 2,327 | 90 | 10,238 |
| | Sandoway ... | 110 | 203 | ... | 608 | 163 | 61 | 1,145 |
| Pegu | Rangoon Town ... | 2,809 | 150 | ... | ... | ... | 80 | 3,039 |
| | Hanthawaddy ... | 3,343 | 1,519 | ... | 14,765 | 5,633 | 651 | 25,911 |
| | Pegu ... ... | 10,650 | 2,895 | ... | 10,744 | 8,553 | 57 | 32,899 |
| | Tharrawaddy ... | 3,247 | 315 | ... | 17,546 | 3,750 | 364 | 25,262 |
| | Prome ... ... | 1,768 | 931 | 4,044 | 11,609 | 726 | 1,830 | 20,908 |
| Irrawaddy | Bassein ... ... | 4,098 | 2,200 | ... | 8,917 | 2,317 | 1,129 | 18,661 |
| | Myaungmya ... | 5,182 | 1,506 | ... | 5,749 | 2,371 | ... | 14,808 |
| | Ma-ubin ... | 3,120 | 85 | ... | 7,040 | 3,032 | 4,402 | 17,679 |
| | Pyapôn ... | 5,476 | 110 | ... | 8,278 | 12,170 | 407 | 26,441 |
| | Henzada ... ... | 963 | 50 | ... | 17,960 | 1,035 | 994 | 21,002 |
| Tenasserim | Toungoo ... | 3,763 | 280 | ... | 3,321 | 8,469 | 704 | 16,537 |
| | Salween ... | ... | ... | ... | 300 | ... | ... | 300 |
| | Thatôn ... | 350 | 1,695 | ... | 6,902 | 14,342 | 2,410 | 25,699 |
| | Amherst ... | ... | 437 | ... | 3,632 | 28,046 | 996 | 33,111 |
| | Tavoy ... | 3 | 2,092 | ... | 505 | 217 | 1,253 | 4,070 |
| | Mergui ... | ... | 4,305 | ... | 649 | 511 | 13,775 | 19,240 |
| Minbu | Thayetmyo ... | 707 | 1,644 | 7,426 | 4,642 | 624 | 2,021 | 17,064 |
| | Pakôkku ... | 626 | 841 | 2,93,022 | 4,712 | ... | 25 | 2,99,226 |
| | Minbu ... ... | 1,123 | 6,155 | 501 | 4,230 | 49 | 140 | 12,198 |
| | Magwe ... ... | 638 | 103 | 7,37,134 | 7,396 | ... | ... | 7,45,271 |
| Mandalay | Mandalay ... | 2,527 | 1,685 | 295 | 1,717 | 1,654 | 9,844 | 17,722 |
| | Bhamo ... | 1,532 | ... | ... | 126 | 780 | 203 | 2,641 |
| | Myitkyina ... | 1,265 | 964 | 50,530 | 331 | 1,619 | 78 | 54,787 |
| | Katha ... | 846 | 217 | ... | 1,617 | 435 | 1 | 3,116 |
| | Ruby Mines ... | 2,126 | 1,058 | 2,11,545 | 382 | 24 | 781 | 2,15,916 |
| Sagaing | Shwebo ... ... | 788 | 1,182 | 1,280 | 5,036 | 1,147 | 290 | 9,723 |
| | Sagaing ... ... | 425 | 1,828 | ... | 2,608 | 850 | 30 | 5,741 |
| | Lower Chindwin ... | 485 | 157 | ... | 1,606 | 617 | 4 | 2,869 |
| | Upper Chindwin ... | 604 | 175 | ... | 1,453 | 255 | 16 | 2,503 |
| Meiktila | Kyauksè ... ... | 2,390 | 1,048 | ... | 4,062 | 251 | 100 | 7,851 |
| | Meiktila ... ... | 2,077 | 771 | ... | 4,233 | 52 | 80 | 7,213 |
| | Yamèthin ... ... | 2,158 | 293 | ... | 7,058 | 979 | ... | 10,488 |
| | Myingyan ... ... | 499 | 946 | 1,60,832 | 4,781 | 402 | 268 | 1,67,728 |
| Total for | 1903-04 ... | 66,191 | 39,815 | 14,69,324 | 1,83,820 | 1,05,749 | 43,253 | 19,08,152 |
| | *1902-03* ... | *66,082* | *36,979* | *12,47,966* | *1,58,839* | *67,995* | *41,289* | *16,19,150* |

**Statement VIII.**—*Revenue Proceedings against defaulters during the year ended the 30th June 1904*—(para. 22 of Report, page 30).

| Division and district. | | Number of | | | | | | | | Amount of arrears | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Notices. | Warrants of arrest. | *Warrants of attachment of property* | | *Persons* | | *Sales of property* | | for realization of which application was made. | realized. |
| | | | | Moveable. | Immoveable. | Arrested. | Committed to jail. | Moveable. | Immoveable. | | |
| 1 | | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| | | | | | | | | | | Rs. | Rs. |
| Arakan | Akyab ... | 2,240 | 2,243 | 289 | 566 | 1,834 | 19 | 4 | 69 | 28,724 | 24,615 |
| | Kyaukpyu ... | 1,255 | 2,724 | 629 | 962 | 1,508 | ... | 26 | 10 | 18,813 | 16,349 |
| | Sandoway ... | 1,175 | 510 | 12 | ... | 97 | 36 | 6 | ... | 3,204 | 1,651 |
| Pegu ... | Rangoon Town ... | 1,562 | 33 | 2 | 450 | 3 | .. | ... | 4 | 6,969 | 6,918 |
| | Hanthawaddy ... | 2,679 | 1,069 | 107 | 957 | 344 | ... | 4 | 180 | 106,480 | 86,601 |
| | Pegu ... | 917 | 323 | 411 | 388 | 41 | ... | 2 | 10 | 40,241 | 35,483 |
| | Tharrawaddy ... | 268 | 468 | 274 | 329 | 130 | ... | 2 | 13 | 7,391 | 3,389 |
| | Prome ... | 466 | 631 | 403 | 291 | 145 | ... | 17 | 59 | 7,253 | 4297 |
| Irrawaddy. | Bassein ... | 859 | 1,056 | 376 | 489 | 226 | 1 | 19 | 40 | 35,970 | 30,696 |
| | Myaungmya ... | 983 | 1,095 | 333 | 570 | 170 | 1 | 3 | 157 | 28,206 | 20,809 |
| | Ma-ubin ... | 5,647 | 900 | 471 | 636 | 772 | ... | 3 | 45 | 16,799 | 13,920 |
| | Pyapôn ... | 2,189 | 347 | 96 | 230 | 152 | 1 | 24 | 43 | 78,166 | 74,175 |
| | Henzada ... | 1,500 | 531 | 172 | 160 | 123 | ... | 17 | 16 | 10,347 | 10,212 |
| Tenasserim. | Toungoo ... | 1,505 | 609 | 1 | 677 | 427 | ... | 1 | 187 | 16,414 | 13,194 |
| | Thatôn ... | 261 | 25 | 142 | 2 | ... | ... | 1 | ... | 5,114 | 3,719 |
| | Amherst ... | 258 | 61 | ... | 55 | 42 | ... | ... | 7 | 2,376 | 1,916 |
| | Tavoy ... | 928 | 459 | 111 | 187 | 153 | 3 | 1 | 49 | 3,729 | 2,982 |
| | Mergui ... | 1,011 | 663 | 7 | 165 | 225 | 1 | ... | 4 | 6,538 | 5,451 |
| Minbu | Thayetmyo ... | 619 | 167 | 77 | 50 | 63 | 8 | 6 | 15 | 2,831 | 2,487 |
| | Pakôkku ... | 559 | 12 | 8 | 14 | 5 | 1 | 3 | 5 | 5,704 | 4,826 |
| | Minbu ... | 1,003 | 55 | 128 | 12 | 2 | ... | ... | 1 | 7,539 | 7,090 |
| | Magwe ... | 414 | 6 | 8 | ... | ... | ... | ... | ... | 1,382 | 1,314 |
| Mandalay. | Mandalay ... | 969 | 319 | 250 | 18 | 296 | 1 | 9 | 5 | 78,845 | 78,450 |
| | Bhamo ... | 181 | 28 | 13 | 8 | 13 | ... | ... | ... | 1,254 | 1,254 |
| | Myitkyina ... | 133 | 15 | 4 | ... | 2 | ... | ... | ... | 1,813 | 1,541 |
| | Katha ... | 245 | 18 | 132 | 3 | 7 | 4 | 13 | ... | 35,423 | 33,053 |
| | Ruby Mines ... | 384 | 17 | 55 | 3 | ... | ... | 2 | ... | 9,730 | 9,610 |
| Sagaing | Shwebo ... | 491 | 11 | 208 | 1 | 11 | ... | ... | ... | 8,720 | 6,374 |
| | Sagaing ... | 1,375 | 58 | 18 | 14 | 37 | ... | 2 | 1 | 23,271 | 22,573 |
| | Lower Chindwin ... | 508 | 79 | 8 | 14 | 11 | 2 | ... | ... | 2,694 | 2,330 |
| | Upper Chindwin ... | 102 | 9 | 16 | 4 | 2 | ... | 2 | ... | 2,031 | 1,596 |
| Meiktila. | Kyauksè ... | 537 | 38 | 23 | 7 | 8 | ... | ... | 1 | 9,975 | 8,615 |
| | Meiktila ... | 673 | 37 | 49 | 21 | 6 | ... | 2 | ... | 4,128 | 3,876 |
| | Yamèthin ... | 1,330 | 30 | 360 | 111 | 15 | ... | 4 | ... | 12,106 | 11,730 |
| | Myingyan ... | 573 | 29 | 18 | 10 | 13 | ... | ... | ... | 3,854 | 3,581 |
| Total for | 1903-04 ... | 35,799 | 14,675 | 5,271 | 7,404 | 6,883 | 78 | 173 | 921 | 6,34,034 | 5,56,677 |
| | *1902-03* ... | *42,975* | *16,377* | *6,305* | *10,704* | *8,746* | *70* | *289* | *1,083* | *8,23,388* | *6,74,273* |

**Statement IX.**—*Commission paid for assessment and collection of revenue during the year ended the 30th June 1904*—(para 23 of Report, page 30).

PART I.—*Thugyis'* commission (Lower Burma only.)

| Division and district | | Number of *thugyis.* | Commission due on account of the year's collections. | Deductions made from *thugyis'* commission. | Balance payable. | Amount actually disbursed within the year. | Average amount paid to each *thugyi.* |
|---|---|---|---|---|---|---|---|
| 1 | | 2 | 3 | 4 | 5 | 6 | 7 |
| | | | Rs. | Rs. | Rs. | Rs. | Rs. |
| ARAKAN ... | Akyab ... ... | 27 | 45,488 | 12,266 | 33,222 | 30,424 | 1,127 |
| | Kyaukpyu ... | 41 | 28,664 | 4,033 | 24,631 | 23,619 | 576 |
| | Sandoway ... | 9 | 7,634 | 1,976 | 5,658 | 5,406 | 601 |
| PEGU ... | Rangoon Town ... | 5 | 2,105 | 28 | 2,077 | 2,077 | 415 |
| | Hanthawaddy ... | 25 | 95,967 | 23,386 | 72,581 | 72,339 | 2,894 |
| | Pegu ... ... | 12 | 39,087 | 8,929 | 30,158 | 29,334 | 2,444 |
| | Tharrawaddy ... | 15 | 39,714 | 8,686 | 31,028 | 30,308 | 2,021 |
| | Prome ... ... | 19 | 22,338 | 7,492 | 14,846 | 14,752 | 776 |
| IRRAWADDY ... | Bassein ... ... | 18 | 36,428 | 14,234 | 22,194 | 21,705 | 1,206 |
| | Myaungmya ... | 6 | 19,967 | 6,109 | 13,858 | 13,858 | 2,310 |
| | Ma-ubin ... ... | 6 | 12,924 | 3,699 | 9,225 | 9,026 | 1,504 |
| | Pyapôn ... ... | 4 | 9,648 | 2,652 | 6,996 | 6,850 | 1,713 |
| | Henzada ... ... | 28 | 61,870 | 17,037 | 44,833 | 43,822 | 1,565 |
| TENASSERIM ... | Toungoo ... ... | 13 | 16,350 | 4,372 | 11,978 | 11,882 | 914 |
| | Salween ... ... | 6 | 4,805 | ... | 4,805 | 4,805 | 801 |
| | Thatôn ... ... | 13 | 35,758 | 8,834 | 26,924 | 26,439 | 2,034 |
| | Amherst ... ... | 30 | 31,489 | 5,923 | 25,566 | 24,109 | 804 |
| | Tavoy ... ... | 21 | 13,450 | 4,302 | 9,148 | 9,241 | 440 |
| | Mergui ... ... | 5 | 3,709 | 650 | 3,059 | 3,059 | 612 |
| MINBU ... | Thayetmyo ... | 22 | 7,736 | 608 | 7,128 | 6,829 | 310 |
| Total for | 1903-04 ... | 325 | 5,35,131 | 1,35,216 | 3,99,915 | 3,89,884 | 1,200 |
| | *1902-03* ... | *351* | *5,73,228* | *1,55,721* | *4,17,507* | *4,10,910* | *1,171* |

**Statement IX.**—*Commission paid for assessment and collection of revenue during the year ended the 30th June 1904*—(para 23 of Report, page 31)—concluded.

PART II.—*Village Headmen's commission.*

| Division and district. | Number of revenue-collecting village headmen. | Commission due on account of the year's collections. | Amount actually disbursed within the year. | Average amount paid to each headman. |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| | | Rs. | Rs. | Rs. |
| ARAKAN ... Akyab .. ... ... | 685 | 67,678 | 65,328 | 95 |
| ARAKAN ... Northern Arakan ... ... | 18 | 610 | 610 | 34 |
| ARAKAN ... Kyaukpyu ... ... | 109 | 8,567 | 8,488 | 78 |
| ARAKAN ... Sandoway ... ... | 117 | 6,960 | 6,759 | 58 |
| PEGU ... Rangoon Town ... ... | 3 | 67 | 67 | 22 |
| PEGU ... Hanthawaddy ... ... | 478 | 88,163 | 86,895 | 182 |
| PEGU ... Pegu ... ... ... | 368 | 57,521 | 55,275 | 150 |
| PEGU ... Tharrawaddy ... ... | 357 | 44,487 | 44,524 | 125 |
| PEGU ... Prome ... ... ... | 438 | 22,873 | 22,634 | 52 |
| IRRAWADDY ... Bassein ... ... | 420 | 41,886 | 41,217 | 98 |
| IRRAWADDY ... Myaungmya ... ... | 482 | 53,585 | 53,585 | 111 |
| IRRAWADDY ... Ma-ubin ... ... | 364 | 28,782 | 28,743 | 79 |
| IRRAWADDY ... Pyapôn ... ... | 345 | 47,070 | 46,909 | 136 |
| IRRAWADDY ... Henzada ... ... | 265 | 28,783 | 28,763 | 109 |
| TENASSERIM ... Toungoo ... ... | 489 | 37,824 | 37,215 | 76 |
| TENASSERIM ... Thatôn ... ... | 330 | 51,935 | 51,604 | 156 |
| TENASSERIM ... Amherst ... ... | 156 | 26,901 | 26,575 | 170 |
| TENASSERIM ... Tavoy ... ... ... | 70 | 7,523 | 7,345 | 105 |
| TENASSERIM ... Mergui ... ... | 129 | 9,703 | 9,620 | 75 |
| MINBU ... Thayetmyo ... ... | 575 | 38,852 | 38,600 | 67 |
| MINBU ... Pakôkku ... ... | 908 | 81,976 | 77,564 | 85 |
| MINBU ... Minbu ... ... | 372 | 51,650 | 51,538 | 139 |
| MINBU ... Magwe ... ... | 422 | 47,169 | 45,980 | 109 |
| MANDALAY ... Mandalay ... ... | 375 | 56,427 | 50,238 | 134 |
| MANDALAY ... Bhamo ... ... | 208 | 8,563 | 8,521 | 41 |
| MANDALAY ... Myitkyina ... ... | 138 | 7,400 | 7,310 | 53 |
| MANDALAY ... Katha ... ... ... | 483 | 50,102 | 50,102 | 104 |
| MANDALAY ... Ruby Mines ... ... | 133 | 8,237 | 8,235 | 62 |
| SAGAING ... Shwebo ... ... | 621 | 54,261 | 54,208 | 87 |
| SAGAING ... Sagaing ... ... | 252 | 72,777 | 66,283 | 263 |
| SAGAING ... Lower Chindwin ... ... | 303 | 58,290 | 58,280 | 192 |
| SAGAING ... Upper Chindwin ... .. | 469 | 34,398 | 33,803 | 72 |
| MEIKTILA ... Kyauksè ... ... | 335 | 64,033 | 63,338 | 189 |
| MEIKTILA ... Meiktila ... ... | 333 | 52,304 | 46,206 | 139 |
| MEIKTILA ... Yamèthin ... ... | 779 | 50,602 | 11,389 | 15 |
| MEIKTILA ... Myingyan ... ... | 506 | 65,297 | 65,120 | 129 |
| Total for ... 1903-04 ... | 12,835 | 14,33,256 | 13,58,871 | 106 |
| Total for ... 1902-03 ... | *12,348* | *12,93,857* | *12,04,823* | *100* |

Statement X.—*Area granted or leased during the year ended the 30th June 1904*—(para. 24 of Report, page 32).

| Division and district. | | Area granted or leased for cultivation. | Area granted revenue free for religious edifices. | Area granted revenue free for public purposes. |
|---|---|---|---|---|
| 1 | | 2 | 3 | 4 |
| | | Acres. | Acres. | Acres. |
| ARAKAN ... | Akyab ... ... ... | 7,074 | 7·99 | 2·15 |
| | Kyaukpyu ... ... ... | 2,890 | ·58 | ·42 |
| | Sandoway ... ... ... | 249 | ... | ... |
| PEGU ... | Rangoon Town ... ... | 6 | ... | ·24 |
| | Hanthawaddy ... ... | 2,690 | 15·42 | 0·12 |
| | Pegu ... ... ... | 6,729 | 5·25 | ... |
| | Tharrawaddy ... ... | 3,107 | 20·00 | 5· |
| | Prome ... ... ... | 888 | 11·57 | ·04 |
| IRRAWADDY ... | Bassein ... ... ... | 2,408 | 9·62 | ·02 |
| | Myaungmya... ... ... | 1,804 | 4·31 | ... |
| | Ma-ubin ... .. ... | 3,045 | 5·51 | ... |
| | Pyapôn ... ... ... | 6,643 | 3·07 | ... |
| | Henzada ... ... ... | 5,128 | 4·23 | .... |
| TENASSERIM ... | Toungoo ... ... ... | 16,568 | 1·76 | ... |
| | Salween ... ... ... | 492 | ... | ... |
| | Thatôn ... ... ... | 12,475 | 8·45 | ·03 |
| | Amherst ... ... ... | 29,164 | 8·21 | ... |
| | Tavoy ... ... ... | 112 | ... | ... |
| | Mergui ... ... ... | ... | ... | ... |
| MINBU ... | Thayetmyo ... ... ... | 760 | 8·63 | ... |
| | Pakôkku ... ... .. | 23 | 6·18 | ... |
| | Minbu ... ... ... | ... | 4·08 | ... |
| | Magwe ... ... ... | ... | 4·74 | ... |
| MANDALAY ... | Mandalay ... ... ... | 1,373 | 3·67 | 22· |
| | Bhamo ... ... ... | 1,245 | ·90 | ... |
| | Myitkyina .. ... ... | 423 | ·91 | ... |
| | Katha ... ... ... | 171 | 9·35 | ·17 |
| | Ruby Mines ... ... | ... | ·81 | ... |
| SAGAING ... | Shwebo ... ... ... | 1,370 | ·24 | ... |
| | Sagaing ... ... ... | 1,103 | 3·44 | ... |
| | Lower Chindwin ... ... | 954 | ·96 | ·45 |
| | Upper Chindwin ... ... | 267 | 2·22 | ·59 |
| MEIKTILA ... | Kyauksè ... ... ... | 323 | 2·95 | ... |
| | Meiktila ... ... .. | 122 | 10·46 | ... |
| | Yamèthin ... ... ... | 337 | 4·00 | 5·24 |
| | Myingyan ... ... ... | 833 | 1·00 | ... |
| Total for ... | 1903-04 ... | 110,776 | 170·51 | 36·47 |
| | *1902-03* ... | *102,833* | *131·91* | *104·33* |

**Statement X-A.**—*Total value of assignments of land revenue up to the 31st March 1904* (para. 25 of Report, page 34).

| Division and district. | | Total value of assignments of land revenue at the beginning of the year. | Total value of assignments of land revenue added during the year. | Total value of assignments of land revenue subtracted during the year. | Total value of assignments of land revenue at the end of the year. |
|---|---|---|---|---|---|
| 1 | | 2 | 3 | 4 | 5 |
| A.—FOR THE MAINTENANCE OF PUBLIC SERVANTS. | | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. |
| MINBU | Pakôkku | 4,974 4 6 | 435 4 8 | ..... | 5,409 9 2 |
| | Minbu | 74 8 0 | ..... | ..... | 74 8 0 |
| MANDALAY | Bhamo | 1,977 0 0 | 1,102 0 0 | ..... | 3,079 0 0 |
| | Ruby Mines | 712 13 6 | 182 0 0 | ..... | 894 13 6 |
| | Katha | ..... | 31 4 0 | ..... | 31 4 0 |
| SAGAING | Shwebo | 323 9 7 | ..... | ..... | 323 9 7 |
| | Upper Chindwin | 1,840 8 0 | 16 0 0 | ..... | 1,856 8 0 |
| MEIKTILA | Kyauksè | 48 6 5 | 224 13 7 | ..... | 273 4 0 |
| | Meiktila | 200 7 0 | ..... | ..... | 200 7 0 |
| | Yamèthin | 160 0 0 | ..... | ..... | 160 0 0 |
| | Myingyan | 880 10 2 | 29 14 0 | ..... | 910 8 2 |
| | Total A | 11,192 3 2 | 2,021 4 3 | ..... | 13,213 7 5 |
| B.—FOR OTHER PURPOSES. | | | | | |
| ARAKAN | Akyab | 269 13 1 | 3 8 5 | ..... | 273 5 6 |
| | Kyaukpyu | 56 8 0 | 2 7 2 | ..... | 58 15 2 |
| | Sandoway | 39 1 2 | ..... | ..... | 39 1 2 |
| PEGU | Rangoon Town | 154 1 7 | 3,440 0 0 | ..... | 3,594 1 7 |
| | Hanthawaddy | 123 5 5 | 18 1 2 | ..... | 141 6 7 |
| | Pegu | 317 2 7 | 24 14 0 | ..... | 342 0 7 |
| | Tharrawaddy | 349 1 0 | 57 8 7 | ..... | 406 9 7 |
| | Prome | 87 0 2 | 18 13 9 | ..... | 105 13 11 |
| IRRAWADDY | Bassein | 45 13 3 | 23 6 3 | ..... | 69 3 6 |
| | Myaungmya | 120 3 7 | 14 12 0 | ..... | 134 15 7 |
| | Ma-ubin | *269 1 11 | 4 0 7 | ..... | 273 2 6 |
| | Henzada | 61 14 7 | ..... | ..... | 61 14 7 |
| TENASSERIM | Toungoo | 51 2 0 | 3 1 2 | ..... | 54 3 2 |
| | Salween | 12 5 8 | ..... | ..... | 12 5 8 |
| | Thatôn | 52 9 11 | 15 7 2 | ..... | 68 1 1 |
| | Amherst | 378 6 8 | 0 13 0 | ..... | 379 3 8 |
| | Mergui | 13 15 6 | 0 1 5 | ..... | 14 0 11 |
| MINBU | Thayetmyo | 36 15 2 | 14 11 5 | ..... | 51 10 7 |
| | Pakôkku | 702 12 7 | 0 2 2 | ..... | 702 14 9 |
| | Minbu | 3,470 0 11 | 5 9 3 | ..... | 3,475 10 2 |
| | Magwe | 23 5 7 | ..... | ..... | 23 5 7 |
| MANDALAY | Mandalay | 246 5 6 | 43 6 8 | ..... | 289 12 2 |
| | Bhamo | 16 9 1 | 2 0 0 | ..... | 18 9 1 |
| | Myitkyina | 304 2 4 | 1 5 10 | ..... | 305 8 2 |
| | Katha | 114 2 0 | 12 6 5 | ..... | 126 8 5 |
| | Ruby Mines | 21 2 0 | 12 0 0 | ..... | 33 2 0 |
| SAGAING | Shwebo | 16 11 2 | 2 14 6 | ..... | 19 9 8 |
| | Sagaing | 1,697 8 0 | 0 12 9 | ..... | 1,698 4 9 |
| | Lower Chindwin | 12 7 9 | 0 6 2 | ..... | 12 13 11 |
| | Upper Chindwin | 404 0 7 | 14 2 4 | ..... | 418 2 11 |
| MEIKTILA | Kyauksè | 52 2 10 | 10 2 4 | ..... | 62 5 2 |
| | Meiktila | 12 12 0 | 59 1 0 | ..... | 71 13 0 |
| | Yamèthin | 23 12 10 | 27 0 0 | ..... | 50 12 10 |
| | Myingyan | 708 8 1 | 0 6 0 | ..... | 708 14 1 |
| | Total B | 10,265 0 6 | 3,833 5 6 | ..... | 14,098 6 0 |
| Total A and B | 1903-04 | 21,457 3 8 | 5,854 9 9 | ..... | 27,311 13 5 |
| | *1902-03* | *20,200 1 1* | *1,264 12 2* | *7 9 7* | *21,457 3 8* |

* Shown against the old Thôngwa district in the Report for 1902-03.

**Statement XI.**—*Sales, Mortgages and Redemptions of Land during the year ended the 30th June 1904* (para. 19. of Report page 26).

| District. | Sales. | | Mortgages. | | | | Redemptions. |
|---|---|---|---|---|---|---|---|
| | | | *During year of report.* | | *At the end of the year.* | | |
| | Area. | Amount of purchase-money or value of consideration. | Area. | Amount for which mortgaged. | Total area under mortgage. | Amount for which mortgaged. | Area redeemed during the year. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| | Acres. | Rs. | Acres. | Rs. | Acres. | Rs. | Acres. |
| Akyab ... ... | 25,769 | 6,43,182 | 5,779 | 78,492 | 12,254 | 1,94,128 | 5,197 |
| Kyaukpyu ... ... | 1,163 | 25,747 | 780 | 17,298 | 6,159 | 1,45,229 | 775 |
| Sandoway ... ... | 1,056 | 42,787 | 1,358 | 32,521 | 2,965 | 86,741 | 833 |
| Hanthawaddy ... ... | 90,535 | 32,46,766 | 53,506 | 17,50,745 | 180,754 | 54,52,930 | 62,864 |
| Pegu ... ... | 65,534 | 19,36,665 | 40,307 | 10,00,000 | 66,174 | 16,03,518 | 31,395 |
| Tharrawaddy ... ... | 49,920 | 14,07,083 | 18,763 | 5,07,499 | 33,998 | 9,21,424 | 14,560 |
| Prome ... ... | 12,818 | 4,34,415 | 6,627 | 2,26,040 | 32,231 | 12,17,411 | 4,677 |
| Ma-ubin ... ... | 25,149 | 7,75,769 | 15,650 | 4,40,346 | 34,338 | 8,99,247 | 10,154 |
| Pyapôn ... ... | 56,058 | 14,72,019 | 53,056 | 13,09,689 | 112,919 | 26,95,654 | 50,613 |
| Bassein ... ... | 34,994 | 6,43,226 | 21,694 | 3,42,103 | 36,281 | 7,19,112 | 13,540 |
| Henzada ... ... | 19,674 | 9,08,679 | 5,285 | 1,77,242 | 12,092 | 3,57,739 | 7,580 |
| Myaungmya ... ... | 36,587 | 8,70,372 | 20,965 | 4,57,491 | 62,663 | 13,38,642 | 22,038 |
| Toungoo ... ... | 15,093 | 3,93,137 | 7,222 | 1,51,465 | 19,557 | 4,33,157 | 4,558 |
| Thatôn ... ... | 77,648 | 48,21,747 | 26,510 | 12,67,069 | 45,976 | 20,42,909 | 29,025 |
| Amherst ... ... | 20,210 | 7,94,739 | 5,353 | 2,40,368 | 10,443 | 4,86,555 | 5,287 |
| Tavoy ... ... | 3,453 | 1,63,476 | 966 | 35,707 | 4,227 | 1,46,428 | 1,271 |
| Mergui ... ... | 1,857 | 41,271 | 901 | 14,749 | 2,520 | 43,327 | 792 |
| Thayetmyo ... ... | 531 | 24,604 | 12 | 2,520 | 127 | 10,965 | 1,362 |
| Minbu ... ... | 6 | 1,200 | 25 | 2,785 | 230 | 21,109 | 72 |
| Magwe ... ... | 440 | 4,655 | 6,793 | 1,06,949 | 212,312 | 37,21,188 | 1,399 |
| Mandalay ... ... | 7,691 | 1,21,213 | 18 | 250 | 328 | 4,128 | 21 |
| Katha ... ... | 904 | 7,488 | 427 | 3,312 | 746 | 5,724 | 80 |
| Sagaing ... ... | 892 | 35,225 | 33 | 1,330 | 371 | 4,435 | 45 |
| Lower Chindwin ... | 217 | 11,920 | 976 | 20,388 | 1,058 | 29,265 | 36 |
| Kyauksè ... ... | 4,652 | 43,284 | ... | ... | ... | ... | 796 |
| Meiktila ... ... | 79 | 5,510 | ... | ... | ... | ... | ... |
| Yamèthin ... ... | 1,067 | 35,238 | ... | ... | 48 | 1,202 | ... |
| Myingyan ... ... | 216 | 8,616 | 153 | 3,154 | 859 | 32,151 | 375 |
| Total for 1903-04 ... | 554,213 | 1,89,20,033 | 293,759 | 81,89,512 | 891,630 | 2,26,14,318 | 269,345 |
| Total for *1902-03* ... | *465,805* | *1,35,12,007* | *397,852* | *82,86,899* | *776,674* | *1,89,88,665* | *211,658* |

**Statement XII.**—*Classification of occupiers of Land and details of tenancies at full and fixed rents during the year ended the 30th June 1904* (para. 20 of Report, page 28).

| District. | Area occupied by | | | Tenancies at full rents. | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Agriculturists. | *Non-agriculturists.* | | *Number of cases in which the land has been let continuously* | | *Number of tenants who have rented their lands continuously* | | Area let at full rents. | Amount of money for which rented. |
| | | Resident. | Non-resident. | Five years and over. | Under five years. | Five years and over. | Under five years. | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | Acres. | Acres. | Acres. | | | | | Acres. | Rs. |
| Akyab ... | 565,839 | 64,005 | 133,984 | 2,673 | 12,340 | 1,456 | 14,514 | 137,900 | 10,87,534 |
| Kyaukpyu ... | 95,208 | 7,283 | 5,261 | 666 | 2,906 | 539 | 3,127 | 10,502 | 58,212 |
| Sandoway ... | 43,983 | 3,448 | 2,107 | 564 | 1,688 | 358 | 1,953 | 7,605 | 43,784 |
| Hanthawaddy ... | 867,472 | 78,420 | 221,082 | 5,736 | 7,225 | 1,832 | 14,622 | 451,435 | 45,91,124 |
| Pegu ... | 620,368 | 29,940 | 95,458 | 2,655 | 7,111 | 1,006 | 9,304 | 295,503 | 22,18,754 |
| Tharrawaddy ... | 388,315 | 28,289 | 34,654 | 2,505 | 7,186 | 669 | 9,105 | 102,162 | 11,14,945 |
| Prome ... | 325,014 | 5,347 | 11,848 | 1,934 | 3,694 | 1,326 | 5,266 | 30,723 | 1,70,235 |
| Ma-ubin ... | 307,396 | 54,843 | 57,799 | 2,627 | 4,282 | 809 | 6,314 | 122,439 | 13,07,426 |
| Pyapôn ... | 365,488 | 70,414 | 103,214 | 1,631 | 4,290 | 539 | 6,199 | 187,551 | 17,92,138 |
| Bassein ... | 118,204 | 21,968 | 24,896 | 2,446 | 5,673 | 648 | 9,475 | 165,097 | 5,87,158 |
| Henzada ... | 486,033 | 13,263 | 20,001 | 3,980 | 7,681 | 2,433 | 11,781 | 134,090 | 12,68,733 |
| Myaungmya ... | 495,766 | 36,746 | 39,944 | 2,401 | 6,613 | 655 | 8,963 | 178,542 | 15,47,573 |
| Toungoo ... | 259,244 | 16,654 | 32,459 | 1,971 | 3,749 | 666 | 5,042 | 82,967 | 7,17,985 |
| Thatôn ... | 547,378 | 22,043 | 44,392 | 363 | 1,853 | 142 | 2,094 | 64,314 | 6,80,195 |
| Amherst ... | 338,424 | 16,961 | 20,594 | 651 | 1,978 | 284 | 2,354 | 40,181 | 4,00,501 |
| Tavoy ... | 86,931 | 2,959 | 17,439 | 2,006 | 2,017 | 516 | 3,528 | 32,683 | 2,94,854 |
| Mergui ... | 76,412 | 1,051 | 4,331 | 242 | 455 | 186 | 638 | 7,339 | 47,440 |
| Thayetmyo ... | 89,262 | 2,555 | 4,429 | 729 | 1,450 | 435 | 2,220 | 6,507 | 74,810 |
| Minbu ... | 359,320 | 36,104 | 375 | 28 | 53 | 45 | 61 | 478 | 7,217 |
| Magwe ... | 879,160 | 12,013 | 12,366 | 377 | 538 | 1,319 | 3,885 | 22,197 | 1,87,970 |
| Mandalay ... | 190,117 | 5,895 | 25,680 | 890 | 752 | 845 | 2,800 | 13,852 | 1,03,264 |
| Katha ... | 153,297 | 244 | 1,186 | 65 | 175 | 36 | 138 | 2,213 | 9,530 |
| Sagaing ... | 656,089 | 20,649 | 30,705 | 1,916 | 2,142 | 1,008 | 3,050 | 13,600 | 42,314 |
| Lower Chindwin ... | 349,249 | 48,730 | 11,681 | 32 | 7 | 32 | 7 | 116 | 252 |
| Kyauksè ... | 220,317 | 5,641 | 14,864 | 535 | 310 | 415 | 966 | 11,431 | 91,742 |
| Meiktila ... | 582,883 | 1,757 | 779 | 18 | 62 | ... | 605 | 83 | 2,294 |
| Yamèthin ... | 16,646 | 4,290 | 6,191 | 71 | 2,321 | 60 | 2,100 | 25,201 | 1,84,099 |
| Myingyan ... | 1,109,958 | 11,139 | 7,462 | 3,695 | 10,563 | 3,309 | 12,102 | 57,892 | (*a*) |
| Total for 1903-04 | 10,593,773 | 622,651 | 985,181 | 43,407 | 99,114 | 21,568 | 142,213 | 2,204,603 | 1,86,32,083 |
| Total for *1902-03* | *9,581,672* | *608,679* | *952,316* | *41,698* | *93,462* | *20,444* | *127,881* | *2,045,642* | *1,80,66,81 1* |

(*a*) The difference between the village basket and the Government standard basket has not been ascertained throughout the district and the equivalent money rental value cannot be calculated.

**Statement XIII.**—*Agricultural advances during the official year 1903-04* (para. 21 of Report, page 9).

| District. | Principal. | | | | | Interest. | | |
|---|---|---|---|---|---|---|---|---|
| | Opening balance outstanding. | Advanced during the year. | Recovered during the year. | Closing balance outstanding. | Balance overdue. | Total recoverable in the year. | Recovered in the year. | Balance overdue. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Akyab ... ... | 6,105 | 12,650 | 12,880 | 5,875 | 550 | 826 | 800 | 34 |
| Northern Arakan ... ... | ... | 2,000 | ... | 2,000 | ... | 50 | ... | ... |
| Sandoway ... ... | 100 | 200 | 200 | 100 | ... | 15 | 15 | ... |
| Pegu ... ... | 200 | 500 | 500 | 200 | ... | 25 | 25 | ... |
| Tharrawaddy ... ... | 5,400 | 17,095 | 16,395 | 6,100 | 50 | 914 | 908 | 6 |
| Prome ... ... | 3,650 | 7,440 | 8,049 | 3,041 | ... | 432 | 432 | ... |
| Ma-ubin ... ... | 7,700 | ... | 5,000 | 2,700 | ... | 396 | 396 | ... |
| Pyapôn ... ... | ... | 1,000 | 500 | 500 | ... | 50 | 50 | ... |
| Bassein ... ... | 19,200 | 15,140 | 15,433 | 18,907 | 2,025 | 1,568 | 1,443 | 170 |
| Myaungmya ... ... | 7,584* | 600 | 7,184 | 600 | ... | ... | 36 | ... |
| Salween ... ... | 150 | ... | 100 | 50 | ... | 18 | 18 | ... |
| Amherst ... ... | 2,150 | ... | 500 | 1,650 | 400 | 181 | 104 | 77 |
| Tavoy ... ... | 80 | 5,000 | 2,500 | 2,580 | 80 | 226 | 208 | 18 |
| Thayetmyo ... ... | 8,192 | 8,165 | 8,823 | 7,534 | 1,023 | 671 | 571 | 100 |
| Pakôkku ... ... | 7,875 | 20,000 | 11,920 | 15,955 | 460 | 892 | 857 | 34 |
| Minbu ... ... | 9,220 | 24,665 | 19,357 | 14,528 | 3,452 | 1,457 | 1,423 | 36 |
| Magwe ... ... | 250 | 1,250 | 965 | 535 | 135 | 54 | 44 | 10 |
| Mandalay ... ... | 9,731 | 1 | 6,391 | 3,341 | 375 | 550 | 547 | 3 |
| Bhamo ... ... | 6,245 | 6,760 | 6,498 | 5,807 | 1,538 | 667 | 548 | 88 |
| Myitkyina ... ... | 8,294 | 4,500 | 6,275 | 6,519 | 1,468 | 576 | 485 | 91 |
| Katha ... ... | 30,883 | 18,000 | 25,362 | 23,521 | 68 | 2,226 | 2,230 | 6 |
| Ruby Mines ... ... | 10,582 | 9,980 | 5,851 | 14,711 | 435 | 890 | 877 | 21 |
| Shwebo ... ... | 35,020 | 10,000 | 23,086 | 21,934 | 20,084 | 2,432 | 1,955 | 569 |
| Sagaing ... ... | 1,900 | ... | 950 | 950 | 250 | 124 | 112 | 13 |
| Lower Chindwin ... ... | 21,667 | 2,900 | 21,479 | 3,097 | ... | 1,144 | 1,144 | ... |
| Upper Chindwin ... .. | 25,099* | 19,960 | 17,619 | 27,440 | 269 | 2,128 | 2,091 | 37 |
| Kyauksè ... ... | 26,938 | 52,200 | 39,471 | 39,667 | 2,525 | 2,933 | 2,773 | 160 |
| Meiktila ... ... | 44,194 | 29,950 | 34,527 | 39,617 | 30,659 | 5,108 | 3,423 | 1,658 |
| Yamèthin ... ... | 23,028 | 49,000 | 9,848 | 62,180 | 2,166 | 3,198 | 1,748 | 1,463 |
| Myingyan ... ... | 18,245 | 42,800 | 37,615 | 23,430 | 80 | 2,656 | 2,718 | 5 |
| Total for 1903-04 ... | 3,39,682 | 3,61,056 | 3,45,669 | 3,55,069 | 98,092 | 32,417 | 27,981 | 4,599 |
| Total for 1902-03 ... | *2,20,853* | *3,47,078* | *2,35,953* | *3,31,978* | *56,702* | *22,929* | *19,577* | *3,428* |

* Revised figures.

*N. B.*—In this statement remissions are shown as recoveries in columns 4 and 8, and collections made before the due date are also included in these columns. Excess collections which are liable to be refunded have been excluded.

**Statement XIV.**—*Financial results of agricultural advances made and recovered during the five years ended the 31st March 1904* (para. 21 of Report, page 29).

| Year. | Principal. | | | | |
|---|---|---|---|---|---|
| | Opening balance outstanding. | Advanced during the year. | Recovered during the year. | Closing balance outstanding. | Balance overdue. |
| 1 | 2 | 3 | 4 | 5 | 6 |
| | Rs. | Rs. | Rs. | Rs. | Rs. |
| 1899-1900 ... ... ... | 2,24,170 | 2,61,613 | 2,57,154 | 2,28,629 | 19,241 |
| 1900-1901 ... ... ... | 2,28,628 | 1,11,580 | 1,72,060 | 1,68,148 | 32,678 |
| 1901-1902 ... ... ... | 1,68,148 | 2,18,245 | 1,65,725 | 2,20,668 | 29,745 |
| 1902-1903 ... ... ... | 2,20,853 | 3,47,078 | 2,35,953 | 3,31,978 | 56,702 |
| 1903-1904 ... ... ... | 3,39,682 | 3,61,056 | 3,45,669 | 3,55,069 | 98,092 |
| Total ... | 11,81,481 | 12,99,572 | 11,76,561 | 13,04,492 | 2,36,458 |

| Year. | Interest. | | | Amount remitted as irrecoverable. | | Financial results. | | |
|---|---|---|---|---|---|---|---|---|
| | Total recoverable in the year. | Recovered in the year including amounts paid before due date. | Balance over due. | Principal. | Interest. | Interest paid to the Government of India. | Interest recovered from cultivators in Burma. | Profit or loss. |
| 1 | 7 | 8 | 9 | 10 | 11 | 12 | | |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs |
| 1899-1900 ... ... ... | 21,718 | 18,856 | 4,297 | 346 | ... | 15,203 | 18,510 | + 3,307 |
| 1900-1901 ... ... ... | 17,473 | 13,179 | 4,308 | 1,875 | ... | 12,231 | 11,304 | — 927 |
| 1901-1902 ... ... ... | 16,074 | 13,960 | 2,144 | ... | ... | 11,252 | 13,960 | + 2,708 |
| 1902-1903 ... ... ... | 22,929 | 19,577 | 3,428 | 200 | 10 | 16,050 | 19,367 | + 3,317 |
| 1903-1904 ... ... ... | 32,417 | 27,981 | 4,599 | ... | ... | 22,692 | 27,981 | + 5,289 |
| Total ... | 1,10,611 | 93,553 | 18,776 | 2,421 | 10 | 77,428 | 91,122 | + 13,694 |

tSatement XV.—*Progress of Settlement Operations during*

| District. | Date of inception of Settlement Operations. | Area for Settlement. | | Area completed at the beginning of the year (before 1st July 1903). | |
|---|---|---|---|---|---|
| | | Total. | Cultivated. | Total. | Cultivated. |
| 1 | 2 | | 4 | 5 | 6 |
| | | Sq. Miles. | Acres. | Sq. Miles. | Acres. |
| Myaungmya ... ... | November 1902 ... ... | 372 | 106,755 | 248 | 71,170 |
| Pyapôn ... ... ... | | 404 | 129,240 | 269 | 86,160 |
| Hanthawaddy ... ... | November 1903 ... ... | 442 | 145,971 | ... | ... |
| Tharrawaddy ... ... | | 87 | 20,793 | ... | ... |
| Prome ... ... ... | | 973 | 74,129 | ... | ... |
| Akyab ... ... | November 1902 ... ... | 887 | 297,507 | 591 | 198,338 |
| Myaungmya ... ... | November 1903 ... ... | 614 | 154,564 | ... | ... |
| Akyab ... ... ... | November 1903 ... ... | 72 | 14,972 | ... | ... |
| Shwebo ... ... ... | November 1902 ... ... | 3,619 | 961,975 | 2,568 | 643,982 |
| Katha ... ... ... | January 1903 ... ... | 902 | 147,748 | 150 | 24,625 |
| Kyauksè ... ... ... | March 1902 ... ... | 566 | 241,604 | 362 | 154,626 |
| Mandalay ... ... | November 1903 ... ... | 538 | 165 000 | ... | ... |
| Lower Chindwin ... ... | February 1903 ... ... | 547 | 50,062 | 273 | 25,031 |
| Meiktila ... ... ... | December 1903 ... .. | 59 | 13,344 | ... | ... |
| Total ... | ..... | 10,082 | 2,523,664 | 4,461 | 1,203,932 |

Statement XVI.—*Financial Results of Settlements*

| District. | Date of Settlement or Revision Settlement Officer's or Deputy Commissioner's Report. | Area in which Settlement sanctioned. | | Expiring revenue demand. | | |
|---|---|---|---|---|---|---|
| | | Total. | Cultivated. | *Thathameda.* | Land revenue. | Total. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | | Sq. Miles. | Acres. | Rs. | Rs. | Rs. |
| Myaungmya ... ... | 29th October 1903 ... | 372 | 106,755 | ... | 4,65,321 | 4,65,321 |
| Pyapôn ... ... ... | | 404 | 129,240 | | | |
| Akyab ... ... ... | 1st November 1903 ... | 887 | 297,507 | ... | 5,46,575 | 5,46,575 |
| Lower Chindwin ... ... | 19th January 1903 ... | 808 | 199,066 | 2,20,060 | 3,902 | 2,23,962 |
| Upper Chindwin ... ... | 18th October 1902 ... | 3,000 | 18,230 | 60,656 | 1,652 | 62,308 |
| | Total ... | 5,471 | 750,798 | 2,80,716 | 10 17,450 | 12,98,166 |

* With effect from

G. B. C. P. O.—No. 224, F. C., 9-1-1905—456.

*the year ended the 30th June 1904* (para.-16 of Report, page 23.)

| Area completed during the year (1st July 1903 to 30th June 1904). | | Expenditure. | | Total cost to date for completed area (up to 30th June 1904). | | Remarks. |
|---|---|---|---|---|---|---|
| Total. | Cultivated. | Up to beginning of year. (Before 1st July 1903). | During the year. (After 1st July 1903). | Per square mile. | Per acre cultivated. | |
| 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| Sq. Miles. | Acres. | Rs. | Rs. | Rs. | Annas. | |
| 124 | 35,585 | 16,958 | 8,479 | 68 | 3¾ | Original Settlement. |
| 135 | 43,080 | 18,417 | 9,208 | 68 | 3½ | |
| 295 | 97,314 | ... | 25,098 | 85 | 4 | Original Settlement. |
| 58 | 13,862 | ... | 3,711 | 64 | 4¼ | |
| 649 | 49,419 | ... | 13,079 | 20 | 4¼ | |
| 296 | 99,169 | 14,543 | 7,272 | 25 | 1¼ | Revision Settlement. |
| 409 | 103,043 | ... | 15,560 | 38 | 2½ | Revision Settlement. |
| 72 | 14,972 | ... | 1,232 | 17 | 1¼ | Summary Settlement. |
| 700 | 186,189 | 2,49,657 | 92,521 | 105 | 6½ | Original Settlement. |
| 301 | 49,249 | 22,172 | 62,573 | 188 | 18¼ | Original Settlement. |
| 204 | 86,978 | 45,152 | 15,228 | 107 | 4 | Revision Settlement. |
| 269 | 82,500 | ... | 21,656 | 81 | 4¼ | Revision Settlement. |
| 274 | 25,031 | 7,581 | 7,581 | 28 | 5 | Summary Settlement, Kani and Pale townships. |
| 38 | 8,492 | ... | 3,071 | 81 | 6 | Summary Settlement, Samôn Valley. |
| 3,824 | 894,883 | 3,74,480 | 2,86,269 | 80 | 5 | |

*sanctioned during the year ended the 30th June 1904* (para. 16 of Report, page 23.)

| Sanctioned* revenue demand. | | | Increase or decrease in total demand. | | Remarks. |
|---|---|---|---|---|---|
| *Thathameda.* | Land revenue. | Total. | Total. | Percentage. | |
| 8 | 9 | 10 | 11 | 12 | 13 |
| Rs. | Rs. | Rs. | Rs. | | |
| ... | 9,30,429 | 9,30,429 | + 4,65,108 | + 100 | Original Settlement. |
| ... | 7,27,097 | 7,27,097 | + 1,80,522 | + 33 | Revision Settlement. |
| 1,32,024 | 1,58,121 | 2,90,145 | + 66,183 | + 30 | Summary Settlement. |
| 41,968 | 23,739 | 65,707 | + 3,399 | + 5 | Summary Settlement. |
| 1,73,992 | 18,39,386 | 20,13,378 | 7,15,212 | + 55 | |

the 1st July 1904.

# REPORT

ON THE

# LAND REVENUE ADMINISTRATION OF BURMA

## DURING THE YEAR ENDED THE 30TH JUNE 1905.

RANGOON:

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# RESOLUTION

ON THE

# LAND REVENUE ADMINISTRATION OF BURMA

## For the year ending the 30th June 1905.

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Extract from the Proceedings of the Government of Burma in the Revenue Department,—No. 1R.—5, dated the 9th February 1906.

READ—

The Season and Crop Report of Burma for the year ending 30th June 1905, submitted with letter No. 601—6A.-33, dated the 19th July 1905, from the Secretary to the Financial Commissioner.

The Report on the Land Records Administration of Burma for the year ending 30th June 1905, submitted with letter No. 17—3L.-25, dated the 1st September 1905, from the Secretary to the Financial Commissioner.

The Report on the Land Revenue Administration of Burma for the year ending 30th June 1905, submitted with letter No. 455, dated the 14th November 1905, from the Secretary to the Financial Commissioner.

RESOLUTION.—In the year under review, except in parts of Upper Burma, the agricultural season was on the whole not very favourable. The early and middle rains were plentiful and in some places excessive; but they were followed by unsatisfactory and variable later rains, with the result that the crops failed to mature properly and threshed out light. Agricultural operations were also adversely affected by severe outbreaks of cattle disease in several districts. The officers of the Veterinary Department were unwearying in their efforts to prevent the spread of disease; but the people have not yet learned the necessity of taking the elementary precautions prescribed by the rules. Notwithstanding these adverse conditions, the total acreage under crops in Burma increased by nearly 600,000 acres and exceeded in all twelve and-a-half million acres. Of these, over eight million acres are in Lower Burma; and over nine million acres are devoted to rice cultivation.

The season.

2. The total area under direct assessment increased by 440,000 acres, the increase being due, in Lower Burma, to the normal expansion of cultivation, and to the fact that a large number of grant-holders came on the rolls on the expiry of their terms of exemption, and, in Upper Burma, mainly to the completion of the Summary Settlement of the Lower Chindwin District and the consequent introduction of acre rates on non-State land. As a result of this increase the land revenue demand, excluding arrears, rose from Rs. 2,18,15,715 to Rs. 2,33,43,843, of which Rs. 2,90,414 were remitted, mainly in Lower Burma owing to floods. The revenue demand on account of capitation-tax amounted approximately to 50¼ lakhs, showing an increase of a little over a lakh. More than 20,000 households were added to the *thathameda* assessment rolls and two and-a-half lakhs to the demand as a result of the effect on a usually migratory population of the exceptionally favourable nature of the early part of the season in parts of Upper Burma. The total demand under this head was 49 lakhs. Fishery revenue amounted to 29¾ lakhs, an increase of a little over Rs. 70,000 as compared with the demand of the previous year. Royalty from

Revenue demand.

petroleum rose by some four lakhs and yielded approximately 16 lakhs, while there was a considerable recovery in the revenue from the ruby mines, the total receipts being Rs. 3,38,000 as compared with Rs. 2,11,000 in the previous year. The total Land Revenue demand for the year (exclusive of the arrear demand) under all heads was Rs. 3,88,33,320, of which Rs. 4,01,310 were remitted and Rs. 1,15,306 remained outstanding at the close of the year. As compared with the demand of the previous year, the figures show an increase of more than 25 lakhs, or almost 7 per cent. This is somewhat in excess of the normal rate of increase which is estimated by the Financial Commissioner at 5 per cent. Both remissions and outstandings were larger than in the previous year.

Realization of the revenue.

3. The introduction of enhanced rates of assessment due to the revision of settlement in the Akyab, Myaungmya and Pyapôn Districts accounted for $7\frac{1}{2}$ lakhs of the total increase in the land revenue demand. In Akyab it is reported that owing to the unfavourable harvest and cattle disease, coupled with a scarcity of labour, the cultivators found some difficulty in paying the enhanced rates. The Lieutenant-Governor has, however, no doubt that the rates are still light and can be paid without difficulty in an average year. His Honour is disposed to think that there is probably not sufficient ground for postponing the date of collection of land revenue, but the representations which have been made will be duly considered. In spite of the unfavourable season the amount of remissions was small, and the Lieutenant-Governor agrees with the Financial Commissioner that there is no reason for attributing this to ignorance of the prescribed procedure on the part of the cultivators. In Myaungmya and Pyapôn the enhanced rates under the new settlement appear to have been paid without serious difficulty.

The remarks in paragraph 7 of the Financial Commissioner's Report regarding assessments at fallow rates are of interest. The tendency appears to be towards excessive restriction in allowing these assessments. The matter is one in which there is probably much practical difficulty in preserving the just mean. The Lieutenant-Governor invites the attention of District Officers to the Financial Commissioner's remarks and looks to them to see that assessments at fallow rates are allowed when they are fairly admissible. Under the rules, no officer below the rank of Township Officer can allow assessments at fallow rates. But in many places separate application for assessment at fallow rates is not now required.

The land revenue administration calls for special attention in the Thatôn and Amherst Districts. In Thatôn, the administration was unsatisfactory; the increase in land revenue was nominal and in the assessed area a decrease is shewn; the outstandings at the close of the year were larger than in any other district of Lower Burma; and the Commissioner rightly comments on the failure of the Deputy Commissioner to exercise due supervision over enquiries into applications for revision which in many cases were entirely neglected. The Township Officer principally to blame will be called to account. At the same time, it must be noted that in Thatôn the land revenue was collected in full within the year. In Amherst, the Commissioner and Deputy Commissioner regard the increase of land revenue as insufficient. The proposals recently sanctioned for bringing portions of the unsettled tracts under supplementary survey will doubtless have a good effect. But there is evidently need of strenuous and close attention to the land revenue administration; and the

Lieutenant-Governor looks to the Commissioner and Deputy Commissioner to see that it is exercised. His Honour will be glad to receive a report of the result of the enquiries which the Commissioner should institute on the subject of the comparatively slow growth of the land revenue in this district. It is possible that the Land Records Department requires to be stimulated.

Keen competition at auctions and closer supervision in certain districts over the issue of net licenses resulted in an increased demand from fishery revenue, but the season in the Delta was not good, and one and-a-half per cent. of the demand was outstanding at the end of the year. Advances were made to fishermen on the coast estuaries, but they were not put to any practical use. They proved very difficult to recover, and it has now been decided to discontinue these advances for the present.

The losses of cultivators owing to the unfavourable season and outbreaks of cattle disease necessitated the more frequent resort of headmen to coercive process with a lower percentage of recoveries and an increase in the number of cases in which immoveable property was sold to satisfy the demands of Government; but the issue of a warrant was effectual in the great majority of cases and there was a remarkable and gratifying decrease in the number of processes against the person of defaulters. The work of revenue collection was efficiently carried out by the Circle thugyis and village headmen. But it is only by constant vigilance on the part of District, Subdivisional, and Township Officers that punctual realization can be ensured. The Lieutenant-Governor is glad to observe that there was a noticeable improvement in the matter of early disbursement of commission. It must be remembered that the remuneration of headmen, especially in the smaller villages, is not large, and that if headmen are unduly harassed by being summoned to headquarters with unnecessary frequency, the post of headman will become unpopular.

Capitation-tax.

4. The assessment and collection of capitation-tax in Pyapôn appears to have been facilitated by the measures adopted by Mr. Thornton for the formation of small villages by grouping together isolated huts. The means adopted for this purpose are described in the interesting extract from Mr. Thornton's report cited by the Financial Commissioner. The problem that has been attacked in Pyapôn is one with which all officers acquainted with the larger agricultural districts are familiar. The measure of success attained is satisfactory. But it must be remembered that success is only possible when the Deputy Commissioner gives his personal attention to the matter. Both from a revenue and from an administrative point of view the grouping of isolated huts into villages is desirable. But care must be taken that the people are not unduly harassed and put to serious inconvenience. They must be allowed to live within a reasonable distance of their fields. The plan adopted by Mr. Thornton, carried into effect with discretion and consideration, offers the best prospect of success and is commended to the notice of District Officers. In Henzada and Thatôn, attention to capitation-tax assessments is required. The good results of the Commissioner's special care of this matter in Amherst are noticeable.

*Thathameda.*

5. The Lieutenant-Governor has read with interest the remarks in the report on the subject of the distribution of the *thathameda* demand by the *thamadis*. The subject has received

attention during the year. It has become seriously complicated by the endeavour to carry out the policy of relieving agricultural incomes of the burden of *thathameda* and bringing all agricultural land under assessment in lieu thereof. The result is the reduction in the rate of *thathameda* which is intended to be levied solely on incomes not derived from agriculture. It is necessary that the distribution of the village assessments by *thamadis* should be carefully watched in order that agriculturists may obtain the full measure of relief to which they are entitled. Provisional instructions for the guidance of *thamadis* have been issued. But it is only by close attention and supervision on the part of District Officers that the due observance of these instructions and the proper distribution of the assessments can be secured. The Lieutenant-Governor entirely disapproves the attitude of passive acquiescence in the tendency of *thamadis* to collect the reduced *thathameda* as a capitation-tax on all villagers, and desires that this attitude, where it has been adopted, may be abandoned. It is for District Officers to see that the policy of Government in this matter is understood and carried into effect.

Waste lands.

6. In the Pegu Division the issue of grants for cultivation was suspended and elsewhere applications were less numerous. Progress was made with the disposal of long standing cases. There was a strong demand for land in the new district of Pyapôn, but the total area granted or leased was less by 23,100 acres than in the previous year. In Hanthawaddy the demand for culturable land was successfully dealt with by allotment without title, but special arrangements became necessary for the disposal of land in the neighbourhood of Rangoon, which commands a high value. The extension of cultivation in the Mandalay Canal tract has not been as rapid as might be desired. The progress made in the occupation of land free from jungle has been satisfactory, but only a small proportion of the land covered with jungle has been taken up. In order to encourage the occupation of land of the kind last mentioned the period within which initial remissions will be granted has now been extended to the end of 1907.

Survey.

7. Demarcation work preliminary to survey was carried on in five districts. The Survey of India Party (No. 7) made good progress with the cadastral survey of the Pakôkku District, and completed the large scale survey of the extensions of the Rangoon Municipality. Revision surveys were carried out by local agency over an area of 972 square miles exclusive of the work on island cultivation, which is undertaken annually. Local parties also executed original surveys in Katha and Tavoy over an area of 139 square miles. The system of annual correction of cadastral maps was extended over an area of 918 square miles. It is reported that in some districts in Lower Burma the ordinary staff has been unable to keep up with the rapid increase of cultivation, and the revision surveys have consequently fallen considerably into arrears. Measures have been taken by the appointment of special survey parties to bring the maps up to date in certain of the districts, and the question of the steps which should be taken to avoid the accumulation of such arrears in future is at present under consideration. The efficient working of the Land Records Department is essential to good revenue administration in this Province. The subject engages the special attention of the Financial Commissioner and of the Local Government. Much progress was made during the year

with the scheme for town surveys which was referred to in last year's report, and it is hoped that many of the surveys which have been sanctioned will be completed during the present season. It is possible that some difficulty may be found in procuring enough qualified surveyors to carry out the large number of special surveys which are at present in contemplation, and care must be exercised to ensure that the ordinary district staffs are not weakened and that only properly qualified surveyors are employed. It may possibly be found advisable to defer until next season the execution of some of the surveys which have been sanctioned. The Lieutenant-Governor has read with interest the remarks of the Deputy Commissioners of Hanthawaddy and Pegu on the subject of these town surveys. The rearrangement of streets and house sites in order to provide for the requirements of sanitation and public convenience and the future expansion of the towns, and the acquisition of land for these purposes, are, however, matters which should be dealt with separately from the survey schemes which are intended primarily to secure a record of existing facts. In view of the increasing demand for surveyors the Lieutenant-Governor regrets to observe a falling off in the attendance at the Survey Schools. This is attributed to the tentative introduction of the rule making the IVth standard compulsory for admissions into the Lower Burma Schools. The rule has since been cancelled. It is essential, however, that the students should be possessed of sufficient education to enable them to profit by the instruction which they receive, and the Lieutenant-Governor is, therefore, glad to note the increasing number of pupils who have passed the VIIth standard.

Settlement.

8. Settlement operations were in progress in twelve districts in the year of report. Revised assessments were sanctioned in portions of seven districts. Although the enhancements were in most cases considerable the rates are still light, and represent a share of the produce many degrees below the share which Government would ordinarily be entitled to take. But, where the existing standard of assessment is so low, it is not possible for Government, in revising the rates, to take its full share of the produce. In the year under review the occurrence of an unfavourable season coincidently with the imposition of the higher rates of assessment caused some temporary embarrassment to cultivators in some Lower Burma Districts, but the fact that the demand was paid punctually and without the exercise of undue pressure indicates that the new rates are not unduly heavy. In Upper Burma, where the rainfall is precarious and the crops are uncertain, a system of fluctuating assessment has been finally adopted under which no revenue rate is levied on any crop which has failed to mature. Under this system the total revenue demand varies directly with the nature of the season. In the case of the two settlements, which were sanctioned in Upper Burma during the year, the settlement years were favourable ones, and hence the revenue estimated at settlement, which nominally shows a considerable increase over the existing demand, is not likely to be worked up to except in equally favourable years. One of the main difficulties which has been experienced in connection with the working of the system of assessment on matured crops is the remission of assessments on crops which fail to mature subsequent to the preparation of the assessment-roll. The Lieutenant-Governor is glad, therefore, to learn that the rule recently introduced regarding the verification of crop-marking by second visits on the part of the revenue surveyors is working well. In

Katha the careful enquiries held by Mr. Clayton, the Settlement Officer, have succeeded in solving the vexed question of the Katha tenures which have for so many years formed a subject of dispute. It appears now to be clearly established that the greater portion of the lands in Katha are communal lands, similar to the *athi* lands in Magwe.

Agricultural indebtedness, transfers of land, and tenancies.

9. Cattle disease and floods were responsible for very heavy mortality amongst plough animals in Lower Burma, while the general lightness of the crop reduced the surplus paddy available for export, and therefore the capacity of the people to replace lost stock. Agricultural prices responded to the shortage in the main crop and the tenacity of speculators, but it is improbable that the cultivators generally reaped any advantage from a market in which Rs. 110 per 100 baskets was paid in May 1905. A free distribution of agricultural loans mitigated the losses of the cultivators who borrowed four and-a-half lakhs from Government. Land was, however, very extensively mortgaged to cover losses inflicted by cattle disease, the area under mortgage at the end of the year being over ten lakhs of acres. On the other hand, though speculation was rife in two districts and though elsewhere, in some cases, cultivators preferred to sell their land outright owing to the high rate of interest demanded for mortgage, sales were on the whole less frequent than in the previous year, as the chetties were reluctant to advance money to intending purchasers except at enormous interest. An auspicious commencement was made with the system of Co-operative Credit Societies, by which it is hoped that the people will eventually by their own efforts become independent of the native money-lender. Eighty-six per cent. of the occupied area was held by agriculturists, the proportion being slightly higher than in the previous year. Of the area occupied by non-agriculturists a smaller proportion (61 per cent. as against 63 per cent.) was in the hands of non-residents. The average tenancy rent was Rs. 9·78 per acre and was paid on an area of approximately $2\frac{1}{4}$ million acres, both figures being considerably higher than in the previous year.

Agriculture.

10. The scheme for the formation of a separate department of Agriculture for Burma has now taken definite shape, and proposals have been submitted to the Government of India which comprise the entertainment of qualified experts for the conduct of agricultural experiments and the investigation of fungoid and other diseases of plants, the establishment of a research laboratory at Mandalay in conjunction with an experimental farm and an agricultural college, and the provision of two other farms, of which one will be situated in the Delta and one in the dry zone. The extension of the area under cotton cultivation, principally in the Myingyan and Shwebo Districts, and the success of the cultivation of ground-nuts in Magwe, are worthy of remark.

General.

11. The revenue work of the year was on the whole well done. The Lieutenant-Governor desires to express his appreciation of the efficient administration of the revenue both by Mr. Hall who held charge of the office of Financial Commissioner for the early part of the year and by Mr. Bayne who succeeded him. By the retirement of Mr. W. N. Porter, C.I.E., late Commissioner of the Irrawaddy Division, Burma

has lost the services of a revenue officer of exceptional experience and ability The good work of the officers mentioned by the Financial Commissioner has been noted, and the Lieutenant-Governor records his special appreciation of the revenue work of Mr. B. Houghton, Commissioner of the Tenasserim Division; Mr. H. S. Hartnoll, Commissioner of the Pegu Division; Major Eliott, Deputy Commissioner of Amherst, and Mr. Thornton, Deputy Commissioner of Pyapôn. His Honour also expresses concurrence in the Financial Commissioner's appreciation of the good work of his late Secretary, Mr. W. J. Keith.

By order of the Lieutenant-Governor of Burma,

R. E. V. ARBUTHNOT,
*Offg. Revenue Secretary to the Govt. of Burma.*

# REPORT

ON THE

# LAND REVENUE ADMINISTRATION OF BURMA

## During the year ended the 30th June 1905.

## CHAPTER I.

### Introductory.

The Land Revenue Administration of Burma was conducted by the Hon'ble Mr. Hall up to the 30th August and by the Hon'ble Mr. Bayne during the rest of the year.

**Changes in law, rules and executive orders.**

2. The Burma Canal Act whereby sections 34—36 of the Upper Burma Land and Revenue Regulation, 1889, were repealed came into force on the 11th February 1905. It was enacted in view of the construction in Upper Burma of large irrigation works like the Mandalay and Shwebo canals, but opportunity was taken at the same time to provide for minor works hitherto dealt with under sections 34—36 of the Upper Burma Land and Revenue Regulation. The Burma Fisheries Act, 1905, was passed on the 28th January 1905, and draft rules to be issued thereunder are now under consideration. The special changes which it effects in the law previously in force consist in the more accurate classification of fisheries, in the enactment of provisions designed to secure the preservation of fish, in the fuller definition of fishery offences, and in the provision for a staff of fishery officers with adequate powers to search and arrest. The draft Bill to take the place of the (Lower) Burma Land and Revenue Act, 1876, which was referred to in last year's report, was not proceeded with, as a combined Bill to apply both to Upper and Lower Burma is in contemplation. The amendments in the rules under the Upper Burma Land and Revenue Regulation necessitated by the issue of Regulation V of 1901 were sanctioned by the Government of India. The principal change made consisted in the substitution of the term land revenue for the term rent throughout the rules. At the same time the Government of India approved of the limitation of assessment of revenue to land on which a matured crop had been raised in the case of districts outside, as well as in the case of those inside, the dry zone, although a less liberal interpretation of the term "matured crop" is adopted in the case of the former. The amendments proposed to the rules under the Lower Burma Town and Village Lands Act, 1898, referred to in paragraph 2 of the report of last year, have not yet been sanctioned. They comprise *inter alia* new rules for the issue of licenses for the occupation of sites in towns and villages, and an amendment to the existing rules regarding the lease of land for agricultural purposes in towns.

3. The Land Revenue demand (exclusive of the arrear demand) under all the heads dealt with in this report for the year under review was Rs. 3,88,33,320; more than 25 lakhs, or almost 7 per cent., in excess of the demand of the previous year. Out of the current demand Rs. 4,01,310 were remitted and Rs. 1,15,306 remained outstanding on the 30th June 1905, as compared with Rs. 3,65,475 remitted and Rs. 81,174 uncollected for the previous year. The percentage of increase is somewhat above the average of the last few years, which may be put, excluding the abnormal figures of 1902-03, at five per cent., and is due to a large, though not unexpected, rise in the demand for ordinary land revenue, to moderate increases under the heads of capitation-tax and *thathameda*, and to a sudden advance in the receipts from petroleum and ruby royalties which has swelled "Miscellaneous" revenue by nearly 5½ lakhs.

| *Kind of Revenue.* | *Amount.* |
|---|---|
| | Rs. |
| Ordinary Land Revenue, —*Statement I* ... | 2,33,43,843 |
| Water-rate,—*Statement II* ... | 32,159 |
| Capitation-tax,—*Statement IIIA* ... | 50,33,032 |
| Thathameda,—*Statement IIIB* ... | 48,98,147 |
| Land-rate in lieu of capitation-tax,—*Statement V.* | 92,661 |
| Fishery Revenue —*Statement VI* ... | 29,79,529 |
| Miscellaneous,—*Statement VII* ... | 24,53,949 |
| Total ... | 3,88,33,320 |

# CHAPTER II.

## Ordinary Revenue.

LAND REVENUE :—
Area assessed and revenue demand,—
*Statement I, columns 2—4, page 44.*

4. Some 180,000 acres in Lower Burma and over 260,000 in Upper Burma were added to the total area under assessment. The increase was less than one-half of that recorded in the statements of last year (approximately 910,000), while the revenue demand increased by over fifteen lakhs as compared with nearly twenty lakhs in the previous year, when a large increase was realized on the exceptionally poor returns of the year 1902-03. Remissions and outstandings of revenue both rose, from Rs. 2,60,550 to Rs. 2,90,414 and Rs. 46,400* to Rs. 70,725, respectively.

All but five districts in Lower Burma contributed to the total increase in area assessed, Pegu (54,965 acres), Pyapôn (27,914 acres), Myaungmya (17,835 acres), Tharrawaddy (17,414 acres) and Ma-ubin (17,151 acres), heading the list.

*Pegu.*

The exceptionally large increase in Pegu, which led the way last year also with 32,434 acres, was due principally to the assessment for the first time of land held under *pottas*, partly to large extensions of cultivation by squatters in land rendered available for cultivation by changes in the course of the Sittang, and partly to the advance of cultivation in the extensive forests which lie between the railway line and the Pegu Yomas. The Deputy Commissioner does not regard the squatters on the reclaimed land with much favour. He writes:

"The extensions westwards are the more satisfactory because they are the work of a much more desirable type of cultivator than that which occupies the riverine accretions. Many of the latter are refugees from Thatôn, who snatch a precarious crop from the land and abscond. Others are men of straw put in by the unscrupulous land grabbers who abound in the older villages between the canal and the Sittang. Most of them are undesirable from a Police point of view and are very difficult of access. It is common talk that the Sittang will, before long, return to its old bed, and it must be admitted that this transition period is harassing to the Revenue Officer and the Police, and not correspondingly remunerative to the State."

*Pyapôn.*

The extension in Pyapôn was chiefly due to the favourable season of 1903-04, which attracted cultivators from all parts of Upper Burma. The Deputy Commissioner (Mr. Thornton) notes that a number of these have been frightened away by the new settlement rates in Pyindayè township. He adds, however, that the men to whom he refers were "undesirables." The rates were by no means excessive. Part of the increase was due to the inclusion in the assessment rolls of lands in the unsettled tracts which had previously in great measure escaped assessment altogether. The increases in Myaungmya, Tharrawaddy and Ma-ubin were due to the same causes as in Pegu, namely, assessment of *pottas*, in respect of which the time for exemption had expired, and extensions of cultivation. In explaining the increase in his district the Deputy Commissioner of Tharrawaddy remarks that the success of deep-water paddy cultivation was a feature of the year. The Deputy Commissioner, Bassein, reports that much land, submerged in consequence of the construction of an embankment, has been brought under cultivation with early *mayin*.

*Myaungmya.*

*Tharrawaddy.*

*Ma-ubin.*

*Bassein.*

The largest decrease (10,277 acres) occurred in Thatôn. Owing to a mistake in the District office the figures originally reported showed an increase of 6,232 acres and as the correction was received late, an explanation of the decrease has not yet been obtained.

*Thatôn.*

The decrease in Akyab (7,428 acres) was due to the inclusion in last year's figures of 18,373 acres of *potta* land which had not been assessed to revenue. The small decrease (796 acres) in Rangoon Town district is explained

*Akyab.*

*Rangoon.*

* Revised figures.

by the fact that some 130 acres of land were taken up for the Burma Railways Company and that last year's figures were inaccurate. The decrease in Tavoy (2,112 acres) is said to be "chiefly due to decrease in *ya* and partly to destruction by floods," while that in Thayetmyo (714 acres) is attributed to the failure of the sessamum crop in Minhla subdivision owing to the excessive early rains, and the consequent non-assessment of the crop as not matured.

*Tavoy.*

*Thayetmyo.*

In Upper Burma the largest increase is shown by the Lower Chindwin district, where 205,646 acres were added to the area assessed. The great bulk (nearly 195,000 acres) of the increase consists of non-State land which was assessed for the first time in consequence of the summary Settlement. As regards the rest of the increase the Deputy Commissioner (Mr. Parsons) writes:

*Lower Chindwin.*

"The concession of clearing or occupying waste land without the obligation of a lease has been appreciated, and resulted in an extension of cultivation. The formalities of obtaining a lease previously kept much arable land out of cultivation."

The Commissioner remarks:

"No 'concession' was made. The rules were merely explained. But the explanation has had very beneficial effects, as there is no doubt that *thugyis* and myoôks were apt to look askance at mere squatters."

The increase of 29,482 acres in Meiktila is ascribed mainly to the good rainfall, but the construction of 39 miles of distributaries below the Nyaungyan-Minhla lake is held to have contributed to the extension. A large increase is expected in future years from these works which were not in full working order at the commencement of the rains. Extension of cultivation in the areas irrigated by the canals and distributaries remodelled during the previous year and favourable floods in the riverine tracts under *taze* paddy and *kaing* crops are given as the reason of the increase (19,904 acres) in Minbu. In the Upper Chindwin district direct assessment at acre rates was introduced into the Mingin subdivision on an area of 28,232 acres, the rest of the district being still assessed at the value of one-tenth of the gross produce. The rainfall was exceptionally good and well distributed in Myingyan (14,340 acres) and land was taken up wherever available. Noticeable decreases occurred in Sagaing (20,507 acres), Pakôkku (13,757 acres), and Yamèthin subdivision (10,598 acres). The Deputy Commissioner, Sagaing, explains that the contraction of area in his district is due to the favourable character of the early rains, which induced cultivators to turn their attention to the paddy fields cultivable only in event of a good rainfall and to neglect the more widely extending *yas*. The October rains being unfavourable much of the paddy thus planted failed to mature with a resulting reduction in the area assessed. The decrease at Pakôkku is attributed mainly to the greater attention paid to the more highly assessed and more profitable island crops, such as chillies and tobacco, presumably occupying a less extensive area. The want of rain in some parts of the Yamèthin subdivision is said to have caused the reduction there. Decreases in Magwe, Kyauksè and Bhamo are small and are satisfactorily explained.

*Meiktila.*

*Minbu.*

*Upper Chindwin.*

*Myingyan.*

*Sagaing.*

*Pakôkku.*

*Yamèthin subdivision.*

*Magwe.*

*Kyauksè.*

*Bhamo.*

Myaungmya (Rs. 3,44,806), Akyab (Rs. 2,33,168) and Pyapôn (Rs. 1,75,219) were the principal contributors in Lower Burma to the increase in the total revenue demand, due in all three cases chiefly to the imposition of new rates. The Deputy Commissioner of Akyab (Mr. Wilkinson) writes that the enhanced rates, combined with a bad season, told heavily on some of the cultivators in Akyab and led to the relinquishment of a considerable

*Myaungmya.*

*Akyab.*

*Pyapôn.*

**Land Revenue Demand,—**

*Statement I, columns 3—4, page 44.*

area of land. He does not, however, anticipate that the new rates will prove too high in the long run. The Commissioner remarks:

"Except in the Kyauktaw township, where the harvest was a good one and where the revenue was collected with ease, the revenue was collected with considerable difficulty in the remaining townships; not only were the cultivators affected by the bad harvest and cattle disease, but the enhanced rates owing to revision of settlement coming into force unfortunately at the same time rendered it more than usually difficult for them to pay, and for the revenue to be got in by the due date. Much land has been relinquished. The effects of the bad harvests of last year and consequent crippling of the cultivators is making itself felt in various ways by the reluctance of the money-lenders to make advances—last year about nine lakhs were advanced, this year only two—by the falling off in the number of coolies coming in from the Chittagong district to work as agricultural labourers, by the increased amount of watered paddy which has been coming into the market, and consequent bad name which Akyab rice is gaining for itself. It may be necessary to defer the time for the collection of the revenue next season, as it has been found this year, in order to obtain the means of paying the revenue, in numerous instances cultivators have been reaping their paddy too early with the result that immature and green grain has been placed on the market in increasing quantities."

The Financial Commissioner is inclined to think that the Commissioner takes too gloomy a view of the agricultural condition of the district. It has no doubt suffered from the bad season of 1904, but the revenue rates are still light and can easily be paid in an average season. Mr. Bayne is not in favour of deferring the collection of land revenue. The Arakanese are notoriously backward with their revenue, and postponement of the date of collection would add to the difficulty of recovery without, probably, conferring any sensible benefit on the cultivator.*

*Thatôn.*

The returns from Thatôn show, with a decrease of 10,277 acres in area assessed, a rise of Rs. 1,962 in revenue. The Commissioner, writing before the mistake in the figures of the area assessed referred to above was corrected, remarked:

"The rate of increase generally in the land revenue in the Thatôn district is distinctly unsatisfactory. In the Amherst, Tavoy, Mergui and Salween districts, the revenue is increasing *pari passu* with the population and in Toungoo much faster than the population, but in Thatôn in spite of a strong demand for *pottas*, the rate of progress is very slow. The total increase from 1898-99 to date is roughly but from Rs. 11,00,000 to Rs. 11,40,000. The erosions of the Sittang in the Kyaikto subdivision naturally militate against a rapid rate of increase for the district, but I am not at all satisfied that we are deriving the due amount of land revenue from this district and will have some inquiry made on the point."

In view of the revised figures furnished for the area assessed even the slight increase in the revenue demand is the point which calls for explanation as regards the year under report.

*Amherst.*

The Deputy Commissioner, Amherst (Major Eliott), considers that the increase in cultivation in the unsettled tracts of that district is greater than is reported, and the Commissioner comments generally on the figures as follows:—

"The increase in the land revenue in the Amherst district is just proportionate to the population. Owing to the way in which land is being taken up there can be little doubt but that the rate should be much quicker. The Deputy Commissioner has pointed out that a serious loss of revenue was occurring in the tracts not under supplementary survey and this subject is now awaiting orders. Major Eliott informed me before leaving that he suspected a leakage in the land revenue due to some other cause, but that he had been unable to ascertain what was at fault."

The Commissioner will no doubt make further enquiries with a view to satisfying himself as to the existence of the unexplained "leakage" to which Major Eliott refers. Proposals have been submitted to Government for bringing portions of the unsettled tracts under supplementary survey.

*Mandalay.*

In Upper Burma, Mandalay (Rs. 1,54,644) and the Lower Chindwin (Rs. 1,51,012) show the largest increases. That in Mandalay is attributed to the assessment of full rates in the Canal tract on land which received partial remission in the previous year. to

* Since the opinion in the text was expressed the Commissioner has submitted a representation from the European rice-milling firms of Akyab in which complaint is made of the quality of Akyab rice and the postponement of the date of collection of revenue is proposed for the reason explained by the Commissioner in his remarks quoted. Major Cronin does not however support the proposal.

the extension of *kaukkyi* cultivation owing to better irrigation, to the issue of leases in the Canal tract, and to favourable rains in the unirrigated tract. As the increase in acreage was only 7,503 the first factor is obviously the most important.

*Lower Chindwin.* The increase in the Lower Chindwin district was due to the summary Settlement already referred to.

*Meiktila. Minbu.* Increases of Rs. 65,609 and Rs. 44,605 in Meiktila and Minbu were mainly due to the extensions of area assessed which have already been noted.

Owing to the extension of survey a rise of Rs. 31,238 occurred in Katha.

*Katha. Myingyan.* An increase of Rs. 26,698 in Myingyan was realized on *kaukkyi* and *kaukyin* only and is ascribed to the excellence of the "best all round" season "which Myingyan has experienced for the last 20 years." There was a decrease in *mayin* revenue regarding which the Deputy Commissioner writes :—

" The decrease in *mayin* revenue is largely due to the exclusion of many so-called toddy groves from the lists, it being proved that they did not contain the 40 trees per acre which was laid down as the minimum number required to bring a plot of land under the heading of "toddy grove." The decrease is also very greatly due to erosions of the river banks and floods in the Sindewa chaung. This cause accounted for nearly one-half of the decrease."

The Commissioner remarks :—

" A proposal has now gone up to tax toddy-trees singly and not by the acre."

This proposal has now been received and is being submitted to the Local Government. The method of assessing solitary toddy-trees mentioned against the subhead "Myingyan" in paragraph 4 of the Report for 1903-04 has been generally approved by the Local Government (*vide* paragraph 3 of the Resolution of that year).

The small increase in the Ruby Mines district would have been larger had not a large extent of *taungya* been attacked by rats.

*Ruby Mines.*

Decreases occurred in two districts of Lower Burma and five of Upper Burma. The former, both insignificant, were in Rangoon Town district and Thayetmyo, where decreases in the area assessed explain this result, although in the case of Thayetmyo an additional reason is given by the Deputy Commissioner. Mr. Fraser writes :—

*Rangoon Town district. Thayetmyo.*

" There was a very large increase in the area assessed at *ya* acre rates in the Thayetmyo and Myede subdivisions : this land though not *taungya* proper had hitherto been assessed to *daletkun* [*taungya* tax], and the change to acre rate assessment led to a decreased demand. The *ya* acre rates are very low, only 12 annas and 8 annas in the greater part of the old Lower Burma portion of the district. The *daletkun* demand fell from Rs. 13,100 to Rs. 2,672. Greater stringency in levying *daletkun* in the villages where properly leviable led to a slight increase in the demand. It had been the custom in many cases to assess the family and not individual adults."

The meaning of these remarks is that acre rates were substituted for *taungya* tax over a considerable area where hitherto the latter tax had been levied, but that the acre rates were so low that a reduction in assessment resulted. The Commissioner remarks, no doubt with truth, that the acre rates are quite high enough as the soil is poor and the cultivation shifting.

*Tavoy.* The absence of a decrease in Tavoy, where the area under assessment diminished, is not explained.

*Yamèthin subdivision. Thatôn.* A similar phenomenon occurred in the Yamèthin subdivision and Thatôn. In Yamèthin a larger proportion of crops on highly taxed land reached maturity than in the previous year. A reference has already been made to the case of Thatôn.

In Upper Burma, Sagaing shows the very considerable decrease of Rs. 19,636, explained by the contraction of area assessed already referred to.

*Sagaing.*

*Magwe.* The same cause operated in the case of Magwe (Rs. 3,138).

*Upper Chindwin.* The introduction of Settlement rates into the Mingin subdivision of the Upper Chindwin district would ordinarily have led to an increase in the revenue demand, but owing to delay in the field work of

Supplementary Survey half of the revenue for 1904-05 was not assessed till 1905-06, and there was actually a decrease of Rs. 1,171. The Commissioner remarks that the delay was unavoidable and is not likely to recur.

*Myitkyina.*

In Myitkyina although the revenue from the surveyed area increased owing to the coming under assessment of the land irrigated by the Nanlôn weir, a falling off in receipts from the unsurveyed area left a decrease of Rs. 1,534. Heavy rains in April and November prevented the burning of the low-lying *taungya* there and damaged the ripening crop.

**Land Revenue :—Remissions.**

*Statement I, Columns 5-6, page 44.*

5. The amount of revenue shown as remitted includes also sums struck off as irrecoverable and the items struck off on account of erroneous assessment. Thatôn (Rs. 56,395) and Amherst (Rs. 82,506) share an unenviable pre-eminence in the matter of remissions. In the case of Thatôn, destruction of crops is said to have been caused by floods and insects and the Pa-an subdivision in especial is mentioned as having suffered. The Commissioner remarks on the point:—

*Thatôn.*

"This subject is discussed with undesirable brevity. In truth it is impossible to hold the Deputy Commissioner free from blame for the manner in which the remission inquiries were conducted. In the Pa-an subdivision the Subdivisional Officer, Maung Ba Thaw, signally failed to check the work of the Myoôk who was specially deputed for the purpose. Maung Ba Thaw's work being otherwise unsatisfactory he is, under the orders of the Local Government, being reverted to a township. In the Thatôn township, the Township Officer, Maung Hla Baw (3) visited the land in only 27 cases out of 270 yet nevertheless passed orders rejecting or admitting the claims. He has been reported to the Financial Commissioner. Both the above as well as other minor faults were detected by me from the cases submitted for remission. It should obviously not be left to the Commissioner to detect such glaring derelictions of duty, which indeed should not have been possible had the Deputy Commissioner exercised due supervision over his subordinates."

*Amherst.*

Maung Hla Baw (3) has been called on for an explanation. The Financial Commissioner concurs in Mr. Houghton's opinion that the Deputy Commissioner failed to pay sufficient attention to the question of remission. In the Kawkareik subdivision of the Amherst district applications for remission were so numerous that a Myoôk had to be deputed specially for the purpose of dealing with them. Floods were responsible for this result. Although the high figures of 1903-04 were not reached in Hanthawaddy, remission to the amount of

*Hanthawaddy.*

Rs. 38,060 was granted in 633 cases on account of floods, while a sum of Rs. 1,480 was struck off as irrecoverable. A Myoôk was specially deputed to deal with remission cases in Taikkyi township, where they were especially numerous. The Deputy Commissioner (Mr. Cabell) considers that the Special Officer might have been more liberal, as 300 applications were rejected and although the Subdivisional Officer enhanced the proposals for remission in a number of cases many recovery proceedings were not completed by the close of the year. The sum struck off as irrecoverable represented revenue due on land which was abandoned by its owners. Floods occasioned remissions to the amount of Rs. 25,001 in Ma-ubin, of Rs. 11,438 in Pegu and of Rs. 21,694 in Henzada. These figures represent increases on those for the year 1903-04 in the case of Henzada and Pegu of Rs. 13,000 and Rs. 8,000 roughly, but a decrease of Rs. 30,032 in respect of Ma-ubin. The floods in Ma-ubin were due mainly to the collapse of an embankment. A decrease of almost the same amount as in Ma-ubin occurred in Tharrawaddy, which was comparatively immune from floods. The amount struck off as irrecoverable, Rs. 5,757, was exceptionally high in Myaungmya. The Deputy Commissioner remarks that there is a good deal of speculative cultivation in parts of his district and when, owing to floods or other causes, a crop is not obtained the cultivator absconds and the revenue becomes irrecoverable. In his Report on the Settlement of part of Hanthawaddy in 1903-04, Mr. Webb remarks (paragraph 27) on the frequent occurrence of incidents of this kind in tracts where cultivation is uncertain. In

*Ma-ubin.*

*Pegu.*

*Henzada.*

*Tharrawaddy.*

*Myaungmya.*

*Akyab.* view of the gloomy account given by the Commissioner of the agricultural situation in Akyab it is strange to find that remissions in that district amounted only to Rs. 4,095. The Deputy Commissioner considers that cultivators are ignorant for the most part of the date fixed for the submission of applications for remission and has taken steps to make the date more widely known. The Commissioner concurs in the explanation, but Mr. Bayne doubts its correctness. Cultivators who pay revenue with reluctance and who suffer from the pressure of high assessments are not likely to neglect the obvious means of relief afforded by the remission rules. Nevertheless the Deputy Commissioner was quite right to make the remission rules widely known. Outstandings were small and although the figures given in Statement VIII attached to this report show a large increase in the amount of arrears for the realization of which application was made, they do not show that resort was had largely to the more coercive forms of process. In Upper Burma remissions are insignificant except in the case of Mandalay (Rs. 11,341) and Kyauksè (Rs. 3,848). In these two districts a crop has hitherto been is held to be "matured" and therefore to be liable to assessment except when it is abandoned as not worth reaping, whereas in the other districts of the dry zone a crop is exempted from assessment when its outturn is estimated at less than one-fourth of an average crop. The practical effect of this system is that remission is rarely applied for in dry zone districts proper. An increase of Rs. 2,500 roughly in Mandalay is said to be a return to normal. The decrease of Rs. 7,488 in Kyauksè is noticeable. The Deputy Commissioner writes that the harvest, after promising exceptionally well, proved less satisfactory than that of the previous year and thinks that in some few cases cultivators may have failed to apply for needed remission because they did not realize till too late that the harvest was a failure. With reference to the observations contained in last year's report on the subject of assessment on matured crops only the Deputy Commissioner, Myingyan, reports that the rule regarding exemption of non-matured crops from assessment and regarding the verification of crop-marking by second visits works very well and that there is no need for the increase of establishment deprecated by Mr. Hall.

*Mandalay.*
*Kyauksè.*

*Myingyan.*

The total revenue which had to be struck off on account of erroneous assessment was again inconsiderable. It exceeded Rs. 1,000 only in Myaungmya (Rs. 1,777) and Akyab (Rs. 1,567), although Prome (Rs. 995) nearly attained that figure. The remissions on this account in Myaungmya are said to be due chiefly to the assessment at full rates of lands in respect of which applications for fallow rate had been declared unnecessary under Rule 77 of the Rules under the Lower Burma Land and Revenue Act, 1876. Those in Akyab are not sufficiently explained. In Upper Burma remissions on this account constitute the whole (as in Sagaing and in the Upper and Lower Chindwin) or a large part of the total remissions in many districts.

*Myaungmya.*
*Prome.*

*Akyab.*
*Sagaing.*
*Upper Chindwin.*
*Lower Chindwin.*

**Land Revenue:—Collections and outstandings.**
*Statement I, Columns 7—9, page 44.*

6. Nearly 230 lakhs were collected within the year of report and the outstanding amount at its close was Rs. 70,725. The district amounts of uncollected revenue were insignificant except in the case of Mandalay, Pegu, Amherst, Pyapôn and Hanthawaddy. The assessment rolls at Mandalay are said to have been received late from the Land Records Office and the staff of surveyors appears to be scarcely less overworked than it was in 1903-04, when the outstandings were Rs. 32,747, despite a substantial addition to the staff which was sanctioned for the purpose of dealing with the extra work caused by the opening of the Mandalay Canal. Proposals for still further strengthening the staff are now under consideration. Outstandings at Pegu were due to an order by the Deputy Commissioner that the tax tickets were to be given out to headmen in accordance with a new scheme for distributing charges which was

*Mandalay.*

*Pegu.*

before the Local Government. The result was that in many cases tickets were delayed in Township Offices as it was not known to which headman they should be given. The season is also said to have been bad and the Deputy Commissioner remarks:—

"In the main the irrecoverable revenue must be attributed to the effect of an unfavourable season on an impermanent and imperfectly administered tract."

*Amherst.* In Amherst, Kyaikmaraw township was responsible for the whole of the outstandings. The delay in collection is attributed to poverty caused by the destruction of crops by floods and to the inability of the Township Officer to cope with the extra work made by applications for remission. In Pyapôn Rs. 6,063 of the outstandings are attributed to supplementary assessments of which the rolls were not received till June. The season was unfavourable; small-pox and cattle disease were prevalent throughout the district and the rains at the end of June were very light. The crops when threshed out yielded under two-thirds of the normal outturn. Moreover, new settlement rates were imposed during the year. In the face of these difficulties the revenue was collected with creditable promptitude. The season was bad in Hanthawaddy and prices of paddy low so that the collection of revenue was attended with more difficulties than usual. The balance outstanding at the end of March was Rs. 3,79,013 as against Rs. 1,39,353 in the previous year and great efforts had to be made in order to leave the final balance (Rs. 4,303), as small as it was. The amount (Rs. 2,399) outstanding in the Upper Chindwin district was mainly due to the late receipt of assessment rolls from the Mingin subdivision. The large supplementary assessments made after the close of the year 1904-05 of revenue due for that year which have already been referred to in explanation of the decrease in revenue demand were rightly treated, not as outstandings, but as demands of revenue due for 1905-06 (paragraph 4 of Financial Commissioner's Circular No. 5 of 1902). In Sagaing the outstandings (Rs. 2,009) were due to a large number of objections to garden assessments under the recently introduced Settlement. The collection of the tax was delayed pending the disposal of these objections.

*Pyapôn.* *Hanthawaddy.* *Upper Chindwin.* *Sagaing.*

Except Pyapôn the districts where new rates were imposed show insignificant outstandings. In Myaungmya it is specifically noted that there was no difficulty in collecting the revenue, although the cultivators of Moulmeingyun township complained of a bad year. What outstandings there were, were due to the absorption of the energies of the Township Officer, Wakèma, during March and April in the endeavour to recover *pinle damin* advances and to his neglect of remission procedure which necessitated the return of proceedings to him. It has already been noted that the outstandings in Akyab were small and it only remains to add that there were none in the Lower Chindwin district although the Deputy Commissioner notes that there was discontent at the imposition of the new rates. On the whole the reports create the impression that revenue was collected with more difficulty than in the previous year and this impression is confirmed by a reference to the figures in Statement VIII regarding the amount of arrears, for realization of which application was made.

*Pyapôn.* *Myaungmya.* *Akyab.* *Lower Chindwin.*

**Land Revenue:—Fallow rate.** 7. The fallow area under assessment in Lower Burma fell by not far from 40,000 acres, a large decrease thus occurring for the second year in succession. The districts in which the fallow area was largest were the same as last year and the figures do not show much variation. In Akyab 49,962 acres paid full rates, 26,695 intermediate and 4,360 the two-anna rate as against 49,056, 28,450 and 4,063 respectively last year. It appears that the area assessed at full rates consists of land let out for grazing purposes, while the 26,695 acres assessed at intermediate rates (actually half) consist of land left fallow by cultivators in order to graze their own cattle. It is

*Akyab.*

reported that the Revenue Surveyors and *Taiksayes* who were permitted by an order issued by the Commissioner in 1900 to assess such land at half rates abused their powers and these were in consequence withdrawn. Applications will now have to be made to the Township Officer and the fact has been notified. In Bassein, where the total fallow area was nearly 5,000 acres less than last year the area assessed at the two-anna rate rose from 31,460 to 33,940. The Deputy Commissioner, however, notes that only 8,981 acres out of this total were so assessed because of loss of cattle [Rule 77 (*b*), page 47, Lower Burma Land Revenue Manual] and justly considers this too little in view of the serious cattle disease which prevailed in 1903-04 and 1904-05. Township Officers and Revenue Surveyors have been instructed on this point with regard to the current year as cattle disease is still prevalent. Ngathainggyaung subdivision has just been notified under Rule 77 and * proposals have been submitted to Government in respect of parts or the whole of the Myaungmya, Ma-ubin, Pyapôn and Henzada districts. The Deputy Commissioner remarks that Revenue Surveyors are the reverse of lenient in the matter of assessing at fallow rates. In Myaungmya the total fallow area remained near 60,000 acres. The Deputy Commissioner observes that no intermediate rates have ever been granted in this district and that he is taking up the matter. Careful attention should be paid to it. It is probable that something between the minimum and the full rate should have been granted to a considerable part of the 41,266 acres which were assessed to full rates in 1904-05. The remarks made in last year's report regarding the absence of fallow rates in Ma-ubin and Pyapôn have not yet borne fruit, owing to the fact that they did not reach the local officers till it was too late to take action in 1904-05. The need for action will no doubt not be overlooked during the current year. In 1904-05 only 250 (roughly) and 235 acres escaped assessment at full rates in those districts. Even allowing that much of the land is in the hands of wealthy landlords, as pointed out by the Deputy Commissioner, Pyapôn, it can nevertheless hardly be doubted that considerable areas which ought to have received the benefit of the privileged assessment were required to pay full rates.

*Bassein.*

*Myaungmya.*

8. Figures for water rates are only shown in the case of those districts where the rates are levied on lands not subject to the payment of land revenue, as for instance non-State lands in unsettled districts or *wuttagan* and *thugyisa* lands. In Mandalay although a separate water rate is imposed on the area irrigated by the Mandalay canal, land revenue and water rate are not shown separately on the assessment rolls or the tax tickets. Elsewhere water rate is not imposed separately and is merely a fixed proportion of the land revenue assessed on the irrigated area. The fresh large increase of irrigated area (6,551 acres) in Shwebo was again due to a good rainfall and the extension (978 acres) in Sagaing is ascribed to the same cause. Increases of revenue were the natural results in these two districts. The decrease in Kyauksè of both area and revenue is attributed to the transfer of Rs. 4,668, assessed as water rate on the Pawmaw grant by mistake, to land revenue and to the decrease of the area temporarily exempted from payment of revenue.

WATER RATE.

*Statement II, page 45.*

*Mandalay.*

*Shwebo.*

*Sagaing.*

*Kyauksè.*

* Since sanctioned.

# CHAPTER III.

## Capitation-tax, Thathameda and Land Rate.

CAPITATION-TAX.
Persons assessed, demand, etc.
*Statement IIIA, page 45.*

9. The number of persons assessed to capitation-tax rose by 34,069 * and the revenue demand was greater than that of 1903-04 by Rs. 1,19,377. The former figure is considerably larger than that recorded (14,426 *) in the report of last year, while the increase in the revenue demand was much the same as that (Rs. 1,04,911) which occurred in 1903-04. The number of persons exempted as assessed to income-tax shown in column 7 of Statement IV-A rose slightly or it might have been conjectured that fuller use was being made of the amendment in the Income-tax Act referred to in the report for last year. The increases under the two heads were evenly distributed, only Prome and Thayetmyo failing to contribute to both. The decreases of 1,276 in the number of assessees and of Rs. 3,860 in the revenue demand in Prome are somewhat significant in view of the very similar decreases recorded last year. The Deputy Commissioner explains that they were due to the increase in the number of exemptees and the Commissioner considers that, since a considerable amount of checking was done and no abuses by headmen of their power of exemption discovered, the decreases may be regarded with equanimity. The same explanation is given in respect of the fallings off (400 assessees and Rs. 1,956) in Thayetmyo, but in the case of Thayetmyo it is not borne out by the figures. The demand has decreased out of proportion to the diminution in the number of assessees and it is hardly credible that practically every one of the exempted 400 was married. The greatest increase in the number of assessees is reported from Myaungmya (9,974) and is attributed partly to the larger collections on blank tickets compared with those of previous years and partly to the natural growth of population and to immigration from Upper Burma, especially in the Wakèma subdivision. The fact that larger collections on blank tickets were made is no doubt due to the immigration referred to. Headmen as a rule assess permanent and known residents of their villages with accuracy, but are reluctant to include in the rolls the name of a new comer who may not improbably decamp and put them to the trouble of instituting recovery proceedings. The fact that immigrants naturally comprise a larger proportion of single men than permanent residents no doubt accounts partly for the fact that the increase in the revenue demand (Rs. 15,100) was considerably less than double of the increase in the number of assessees.

*Prome.*

*Thayetmyo.*

*Myaungmya.*

Pyapôn, which had the next largest increase (6,020) in the number of persons assessed, exhibits the opposite tendency. The revenue demand rose by Rs. 27,088 or nearly Rs. 11,000 more than in any other district and gives an average of Rs. 4-8 for each additional assessee. This result must be ascribed to more careful assessment by headmen, the fact that only Rs. 5,402 of the total increase in the revenue demand resulted from collections on blank tickets affording strong confirmation of the inference. In view of these creditable results it is interesting to learn the manner in which they were obtained. Mr. Thornton writes:—

*Pyapôn.*

"The increase is due partly to the opening out of a new district and the attraction of traders and shop keepers to the headquarters town. It is also due to the influx of cultivators attracted by the favourable season of 1903-04. Partly also, I think, it is due to the stricter assessment made possible by the action taken under the Village Act to discourage the building of solitary houses which, when the district was first formed, were found scattered in every direction, along the banks of lonely creeks, in little isolated pieces of jungle, and in the open *kwins*. Under the conditions which prevailed the preparation of the capitation-tax rolls must have been of the greatest difficulty and it was impossible for any hard-worked Township Officer to thoroughly check any given roll."

* The erroneous substitution of an "8" for a "0" in the Sandoway figures last year caused an excess of 8,000.

"Solitary houses have now been prohibited altogether and many new village sites have been formed. An effort has also been made as far as possible to join up field huts in small groups not only as a protective measure against bad characters but also as simplifying the collection of the revenue Of course an immense amount remains to be done in this connection as the work is necessarily slow. It is naturally extremely unpopular among the people who are compelled to move and any hurry is likely to result in unnecessary hardship, but it is a work which must be kept in view if the district is to be properly administered. In many cases I have been able to induce cultivators to surrender to Government a few acres of land for the formation of village sites, the cultivators being recompensed by a small payment of about Rs. 5 from each person allotted a house site. In this way the delay and expense and extra work involved by procedure under the Land Acquisition Act have been dispensed with while both the land owners and house owners have been satisfied. If this policy is kept steadily in view for several years the annual migration to the fields which are often far distant from the larger villages should become a thing of the past, and the cultivators will have permanent houses in small villages near their cultivation and the work of the police and the revenue collectors will be materially lightened. This, however, is at present a consummation only to be hoped for and several years must elapse before it can be realized."

These remarks are commended to the attention of officers in districts where a similar problem is met with. Mr. Thornton seems to have discovered a method which will obviate on the one hand the administrative inconvenience of isolated field huts and on the other bring the cultivator within easy reach of his land. At the same time the need for proceeding with as much consideration as possible for the convenience and habits of the people must not be overlooked.

The attention paid by the Commissioner, Tenasserim Division, to the relation between growth of population and growth of revenue which was referred to in the report for last year resulted in an increase of 4,389 in the number of assessees and of Rs. 16,075 in the revenue demand in Toungoo. The *Akunwun* especially displayed activity in securing this result. Increases of 3,579 and Rs. 9,889 in Hanthawaddy are attributed to the more careful assessment of natives of India of the coolie class. It is, however, stated that a great number of these, in the neighbourhood of Rangoon, still escape assessment owing to facilities of transit, to the demand for labour and to the necessity of giving 10 days' notice before the amount due can be treated as an arrear. A proposal was made some time ago to deal specially with these migratory coolies but as it would have involved an alteration of section 44 of the Land and Revenue Act it was resolved to deal with the question when the Act was revised. There was a considerable increase (Rs. 9,731) in the revenue demand of Pegu which needs no particular explanation, while a satisfactory rise in both the number of assessees (2,123) and the revenue demand (Rs. 8,350) in Amherst may be attributed to Mr. Houghton's interest in this subject and to the incentive accordingly given to the officers serving under him to greater energy in checking assessments. In Thatôn the smallness of the increase in the capitation-tax demand (Rs. 1,187) may be considered in connection with the decrease in the area assessed to land revenue to which reference has already been made. Check by Township and Subdivisional officers was admittedly inadequate and the Commissioner writing on the assumption that the area assessed had increased feared a recurrence of the frauds which were detected in this district a few years ago and ordered a careful enquiry to be made. The Deputy Commissioner of Toungoo remarks that collections of "Karen Chief Tribute" exceeded those of the previous year by Rs. 1,056. This "Karen Chief Tribute" represents both land revenue and capitation-tax in the Karen Hill Tracts. As the season of 1904-05 was unfavourable it is surprizing that the yield from taxation increased. The Commissioner is being asked for an explanation on this point.

*Toungoo.*

*Hanthawaddy.*

*Pegu.*

*Amherst.*

*Thatôn.*

In Henzada also the increase in demand (Rs. 479) was suspiciously small, more especially in view of the fact that the number of persons assessed increased by 221. With an increase of Rs. 8,877 in Bassein it is quite certain that an increase of Rs. 479 only in Henzada means the omission of numerous assessees from the rolls. The Commissioner is requested to look carefully into the matter.

*Henzada.*

*Bassein.*

Outstandings amounted to Rs. 169 and remissions to Rs. 48,044. Ma-ubin, Pegu, Kyaukpyu and Prome are responsible for the outstandings, in connection with which a reference may be made to the remarks on the point in the report for last year. Outstandings were largest (Rs. 110) in Ma-ubin and are attributed to the loss of certain Revenue Remission proceedings in the post office. The Deputy Commissioner has since submitted a special report on the subject. The Deputy Commissioners, Pegu and Kyaukpyu, have omitted to explain outstandings in their districts although the Deputy Commissioner, Prome, has been careful to state that the outstanding of Re. 1 in his district is due to the discovery of an error in the assessment roll after the close of the year. Remissions were exceptionally large in Toungoo in consequence, it is said, of inaccurate preparation of the rolls, while, though less numerous in Kyaukpyu than in the previous year, they were still too large. The largeness of the amount was due to the same cause as in Toungoo.

**Remissions and Collections.**

*Ma-ubin.*

*Pegu.*
*Kyaukpyu.*
*Prome.*

*Toungoo.*

*Kyaukpyu.*

There is reason to believe that headmen very often do not prepare the rolls themselves, not only in the Arakan division but also in other parts of the province. The Deputy Commissioners, Toungoo and Thayetmyo, both report that headmen "as usual" hired people to write up their rolls for them and the Financial Commissioner fears that the practice is more common than appears from the reports. Deputy Commissioners are particularly requested to note in their reports next year whether headmen have prepared their rolls themselves or whether they have paid other persons, *e.g.*, a clerk in the Township or Subdivisional Office, to prepare their rolls for them. Headmen who wilfully omitted relatives from the rolls in Hanthawaddy, Ma-ubin and Pyapôn were punished. The Deputy Commissioner, Pyapôn, also notes that assessees of the previous year who have died or removed are not accounted for. It is generally agreed that exemptees on account of poverty or old age are shown correctly.

**Preparation of the rolls.**

*Toungoo.*
*Thayetmyo.*

*Hanthawaddy.*
*Ma-ubin.*
*Pyapôn.*

Checking seems to have been deficient in the Arakan division, but it is said to have been better done in Akyab and Sandoway than in the previous year and in Kyaukpyu special orders have been issued requiring Township Officers to check rolls throughout the year. In future reports the number of villages checked by each officer should be stated. The duty was neglected in the Kyauktan subdivision of the Hanthawaddy district and generally, it would appear, in Pegu, where no fortnightly returns of villages checked were received at all from Nyaunglebin subdivision which has before now attracted unfavourable notice in these reports. The Deputy Commissioner points out with justice that Township Officers are too apt to include in their own collections of capitation-tax the amounts obtained by the headmen on supplementary assessment. The object of checking is not so much an immediate increase of revenue as the maintenance of a high standard of efficiency in collection by village headmen. When checking is carried out thoroughly omissions are less likely to escape detection and with this knowledge before them, headmen are compelled to make out their rolls carefully. Checking was better done in Toungoo and Amherst than in the previous year, but was unsatisfactory in Thatôn and in Mergui where fortnightly returns were not submitted at all from Bôkpyin. The Subdivisional Officers, Prome and Paungdè, only checked 1 and 10 rolls respectively.

**Checking of assessment rolls.**

*Akyab.*
*Sandoway.*
*Kyaukpyu.*

*Hanthawaddy.*

*Pegu.*

*Toungoo.*
*Amherst.*
*Thatôn.*
*Mergui.*
*Prome.*

Figures for collections on blank receipts are, as noted last year, inconclusive. They were large in Myaungmya and small in Henzada for the reasons given then, namely, that in long-

**Collections on blank receipts.**

*Myaungmya and Henzada.*

settled districts the original rolls can be prepared with much greater completeness than in districts where immigrants are numerous.

The amount of capitation-tax paid by the Railways Company rose from Rs. 19,787 to Rs. 23,745. The explanation suggested in the report of last year regarding the decrease in the collections for the year 1902-03 as compared with those for the previous year, namely, that there was a misunderstanding regarding the prescribed dates of collections, appears to have been correct.

**Capitation-tax—Classification of exemptees.**

*Statement IV-A, page 46.*

**10.** The total number of persons shown as exempted from assessment to capitation-tax in the rolls rose by 6,578 to 134,124. The increase occurred almost entirely under the head of poverty and old age. This was the case in the previous year also and is only natural, in view of the fact that exemptees under this head constitute the great bulk of the total. The increase is gratifying. The tendency of a headman is not to enter falsely as exempt the names of persons whom the checking officer may find to be neither poor nor old, but to omit them altogether. An increase of 208 in Bassein under the head of Government servants and pensioners, and decreases of 142 and 65 respectively in the number of village headmen exempted in Kyaukpyu and Ma-ubin are attributed to the inaccuracy of the figures given for the previous year. A similar explanation is given for the increase by 123 of the number of village headmen exempted in Myaungmya, but the increase under that head in Toungoo was due to the inclusion of 10 house *gaungs* of the Karen Hills subdivision. Explanations of variations in this statement are no doubt often hard to find and the failure of the Deputy Commissioners, Thatôn and Pegu, to account for variations under the head of Government servants and pensioners in their districts may be excused. The decrease of 123 in the number of persons exempted on account of assessment to income-tax in Henzada should also be explained. A large decrease, of course, occurred in 1903-04, in consequence of the enhancement of the minimum limit of assessment to Rs. 1,000, but it is not clear why there should be a further fall in 1904-05. A reference is being made to the Commissioner on the subject. The large increases under the head of poverty and old age in Prome and of immigrants in Pyapôn illustrate facts already commented on.

*Bassein.*

*Kyaukpyu.*
*Ma-ubin.*

*Myaungmya.*
*Toungoo.*

*Thatôn.*
*Pegu.*

*Henzada.*

*Prome.*
*Pyapôn.*

THATHAMEDA.

**Households assessed, demand, etc.**

*Statement III-B., page 46.*

**11.** There was a sudden rise, amounting to 20,278 in the number of households assessed to *thathameda*, namely, from 693,504 to 713,782. The increases recorded in the two previous years were only 1,301 and 528 respectively. Every district but Katha, the Upper Chindwin and Kyauksè shared in the advance. The largest decrease (1,091) was in the Upper Chindwin and is explained by the repression of an excessive tendency to subdivision exhibited in the previous year in the Homalin subdivision. The decrease of 576 in Katha came mostly from the Banmauk subdivision and was due partly to the transformation of some heads of households into employés of the Bombay Burma Trading Corporation and the removal of others to the Ruby Mines district in the employ of that firm. A decrease of 25 households in Kyauksè was found to be due to a transfer of population to Meiktila where crops were promising. The largest single increase (3,536) occurred in Myingyan and is ascribed to the natural increase of population. There had been large increases in both the previous years. The most probable explanation of the large increase in Upper Burma generally, is the exceptionally favourable season of 1904, which no doubt led to a returnof emigrants

*Upper Chindwin.*
*Katha.*
*Kyauksè.*

*Myingyan.*

from Lower Burma, and induced many persons who would otherwise have emigrated to Lower Burma to remain in their homes.

**Reductions of rates.**

The revenue demand rose by over 2½ lakhs or somewhat more than proportionately to the increase in the number of households assessed. The large reductions (Rs. 80,123 and Rs. 25,946 respectively) in the Lower and Upper Chindwin districts were due to the reduction of household rates consequent on the settlements effected in these districts. The former reduction was more than counterbalanced by an increase in the land revenue demand. Magwe and Pakôkku on the other hand, show large increases due largely to the restoration of the normal rate in the villages affected by the failure of the early rains in the previous year. The largest increase comes from Shwebo and is left unexplained by the Deputy Commissioner. Mandalay shows this year, in contrast to last, an increase of Rs. 15,498. The Deputy Commissioner explains that this is due to the increase of population in Maymyo town and to the return to Madaya and Amarapura subdivisions of several households that had emigrated to Lower Burma.

*Lower Chindwin.*
*Upper Chindwin.*
*Magwe.*
*Pakôkku.*
*Shwebo.*
*Mandalay.*

**Remissions and collections.**

The amount remitted or struck off from the demand was much the same as in the preceding year, Rs. 32,517 against Rs. 29,222, but outstandings were considerably larger—Rs. 2,510 against Rs. 723, despite the remarks on the subject contained in the Report for the year 1903-04. It is, however, explained in the case of Bhamo, responsible for a sum of Rs. 1,499 out of this total, that the arrears consist solely of Kachin tribute which could not be collected because the Civil Officer, Sinlumkaba, had to curtail his tour on appointment to officiate as Deputy Commissioner for a period of three months. The outstandings in the Ruby Mines district are satisfactorily accounted for but explanations are not afforded in the case of arrears in other districts.

*Bhamo.*

*Ruby Mines.*

**Checking of assessment rolls.**

The checking of *thathameda* rolls was apparently adequate but there is some difficulty in forming an opinion on this point. In the case of Lower Burma the amount of capitation-tax collected on blank tickets by checking officers is usually given and affords some help in determining the thoroughness of the check. Even then the figures may be misleading. In Upper Burma, however, the number of rolls checked is almost invariably given alone. From these data it appears that the Township Officer, Sagu, in Minbu, the Subdivisional Officers, Myinmu and Chaungu in Sagaing, the Subdivisional Officers, Mônywa and Yinmabin in the Lower Chindwin, the Township Officer, Mahlaing in Meiktila and the Subdivisional Officer, Yamèthin, checked respectively *nil*, 7, 8, 7, 10, *nil*, and 1. In the case of the Township Officers, Sagu and Mahlaing and of the Subdivisional Officer, Yamèthin, the failure to check adequately was due to illness, but there can be no excuse for the remissness of the other officers mentioned. The Commissioner, Sagaing Division, considers that checking by Township Officers in the Homalin subdivision of the Upper Chindwin district where nearly 50 per cent. of the rolls were left unchecked was insufficient. The distribution of the demand by the assessors which was dealt with fully in paragraph 11 of the Report for the year 1903-04, is still a subject of much interest. It was stated last year that while, in Minbu, the true principles of assessment were understood, they had been entirely neglected in Myinmu town of Sagaing district and the general principles on which the *thathameda* demand should be assessed were set forth. (Page 12 of the Report.) Since then the Local

*Minbu.*
*Sagaing.*
*Lower Chindwin.*
*Meiktila.*
*Yamèthin.*

*Upper Chindwin.*

**Distribution of demand by village assessors.**

*Minbu.*
*Sagaing.*

Government has concurred in the Financial Commissioner's opinion as to the necessity of explaining these principles to *thamadis*. Draft instructions to *thamadis* were circulated to Commissioners for opinion during the course of the year and as amended in the light of the criticisms received have now been issued for adoption during the forthcoming assessment season. The general principles enunciated last year still hold good and the instructions attempt to explain them in clear language. Meanwhile it is interesting to learn the opinion of Deputy Commissioners on the distribution of *thathameda* during the year of report.

*Sagaing.* The Deputy Commissioner, Sagaing, the district in which Myinmu is situated, reports that in 245 villages of his district the village rate was not distributed but was collected at a uniform amount on each household. He states that the work of *thamadis* is invidious and unpopular and that in the general opinion the reduced *thathameda* can be paid with ease by all. He adds that cultivators who have already paid land revenue object to pay more than the village rate and concludes that a capitation-tax would be more popular than *thathameda*, particularly in view of the fact that the necessary concomitant of an income-tax would not affect the vast majority. The Commissioner observes, on the other hand, that no doubt *thamadis*, who are better off than the ordinary villager, would be glad to be assessed at the village rate, but that a capitation-tax would not be welcome to the majority. The Financial Commissioner concurs.

*Kyauksè. Myingyan.* The reports from Kyauksè and Myingyan also mention the tendency to uniform assessment. The Deputy Commissioner of the latter district considers that the error is not committed in ignorance but through a desire on the part of the *thamadis* to gain the favour of the rich and that it escapes detection because the amount, as uniformly assessed, is small. There is no doubt much truth in this view. Where the rate on a village is low, say from Rs. 2 to Rs. 4, the tendency to collect *thathameda* as if it were capitation-tax is very strong, because the amount assessed on each household is small and no one cares to take the trouble to object to uniform assessments. Where the average rate is high, say Rs. 5 or over, the richer inhabitants are naturally advocates of uniformity, because if the tax were properly distributed they would be required to pay more, often considerably more, than the average. It remains to be seen whether the instructions which have been issued will succeed effectually in counteracting these tendencies

The rolls appear to have been prepared by the village headmen fairly well on the whole although the complaint of illiteracy heard in the Arakan division and elsewhere in Lower Burma is raised in the upper portion of the province also, and probably with greater reason. The remark that dishonest headmen prefer to omit names altogether rather than show as exempt persons not entitled to exemption is made here as well as in Lower Burma. Instances of paying in money on account of defaulters and of fining a villager

*Ruby Mines. Upper Chindwin.* who refused to agree to the uniform assessment of *thathameda* are reported with suitable comments from the Ruby Mines and Upper Chindwin districts.

**THATHAMEDA. Classification of exemptees.** *Statement IV-B., page 47.*

12. The number of households shown as exempt from assessment in the rolls of the year of report increased by 3,080 to 109,070. More than two-thirds (2,136) of this increase comes from Meiktila, and more than three-fourths of the increase in Meiktila is under the head of "Others." The Deputy Commissioner writes:—

*Meiktila.*

"The large increase is merely due to *thugyis* understanding the instructions better. Each man and his wife is shown in the rolls as a separate family, but when living and eating together without separate property, the dependent family is shown as exempted."

This explanation is hardly intelligible. The Financial Commissioner understands the Deputy Commissioner to mean that when two married couples live in the same house both are entered in the roll, but that when both have a common

income the dependent family is shown as exempted. As the Commissioner remarks this explanation is hardly adequate, especially in view of the fact that railway coolie gangs in Wundwin and Thazi shown last year under this head are now said to appear under the head "Government servants and pensioners." The large increase in the number of exemptions accounts for the fact that the revenue demand in Meiktila rose less than was the case with most other districts. The Commissioner is being requested to call on the Deputy Commissioner for a further explanation. It should also be explained why coolies are exempted. It is presumed that the meaning of the Deputy Commissioner's remark is that Railway coolies are shown as exempted because the tax on them is collected under a special arrangement with the Railway. Much of a large increase (686)

*Ruby Mines.*

*Shwebo.*

in the Ruby Mines district is due to the showing of employés of the Ruby Mines Company who pay their tax through the Agent as exempt in the rolls in order to save double assessment. It is doubtful if the increase of 334 in the number exempted on account of poverty and old age in Shwebo is justified. Households exempted form 20 per cent. of the total number of households in the Ye-u subdivision and the Commissioner has directed enquiry as to whether this proportion is not too high. Decreases of 885 and 213 in the Upper and

*Upper Chindwin.*

*Lower Chindwin.*

Lower Chindwin districts respectively are attributed, in the latter district to general prosperity, and in the former to the precautions taken against subdivision, many households which would in past years have been shown separately as exempt being thus omitted. In view of the marked effect produced in the Upper Chindwin by the Deputy Commissioner's precautions against the excessive subdivision of households it is doubtful whether the unanimous report from other Deputy Commissioners that in their districts no tendency towards undue subdivision made its appearance is absolutely accurate.

13. The total area assessed to land rate in lieu of capitation-tax in the seven towns of Lower Burma where this tax is levied rose slightly from 7,529 to 7,652 acres, while the revenue demand increased by Rs. 4,344 to Rs. 92,661. The only decrease (15 acres) in the area assessed again occurred at Prome and was due to the resumption of lands for default of payment of revenue. The information regarding the area surrendered during the year 1903-04 which it was said would be called for has been received. It appears that out of a total of 212·80 acres on which the land revenue rate was enhanced from Rs. 1-8 to Rs. 2-8, 24 acres were surrendered during the year 1903-04 and that since then 5·80 acres on which the assessment was enhanced from Rs. 1-4 to Rs. 2-8 have been sold for default of revenue. The report does not quite explain the decrease of 15 acres for the year under report. Further enquiry is being made. An increase of 60 acres at Bassein is due to the assessment of land occupied by ward headmen and clerks, which escaped last year. The revenue demand decreased at Akyab and Kyaukpyu, but the diminution in the area assessed at Prome was more than counterbalanced by an increase in the area covered with buildings. The cause of the falling off at Akyab and Kyaukpyu was the opposite one, namely, a decrease in that area. During the year the inhabitants of Kyaukpyu petitioned for exemption from the tax on the ground that assessment to both land revenue and land rate was illegal. In view of the explanation appended to section 35 of the Lower Burma Land and Revenue Act this position was untenable and their petition was rejected. At Thayetmyo the enhancement of the minimum limit of liability to income tax from Rs. 500 to Rs. 1,000 and the consequent necessity of assessing land rate on land occupied by all persons whose income does not exceed Rs. 1,000 has apparently just been discovered. Remissions were much the same as in the previous year. There were no outstandings.

LAND RATE.

*Statement V, page 47.*

*Prome.*

*Bassein.*

*Akyab.*

*Kyaukpyu.*

*Thayetmyo.*

# CHAPTER IV.

## Fishery Revenue.

**14.** The revenue demand from fisheries during the year of report rose by Rs. 71,643 to Rs. 29,79,529, or by almost the same amount as in the previous year. The increase was fairly distributed between the two sub-heads of revenue, namely, revenue from net licenses and revenue from leased fisheries, the former rising by (in round figures) Rs.7,000 to Rs. 2,54,000 and the latter by Rs. 64,000 to 27 and a quarter lakhs.

**Fishery Revenue.**

*Statement VI, page 48.*

(i) The increase in the amount of revenue derived from net license fees was satisfactory, as it followed a decline for two successive years and it is probable that the remarks contained in the report of last year (page 14) regarding the manner in which the annual list prescribed by the Financial Commissioner's Circular No. 35 of 1901 should be prepared have not been without effect. Careful attention should continue to be shown to them.

**Net license fees.**

*Statement VI, Column 3, page 48.*

*Myaungmya.* The largest district increase was in Myaungmya (Rs. 6,025) and is attributed generally to better supervision by the district officers of this branch of revenue. The Deputy Commissioner notes, despite the increase, a tendency on the part of village headmen who live at some distance from the township headquarters to shirk the work of submitting lists of persons who require licenses owing to the small amount of commission obtained from individual collections of this kind of revenue and to the expense of travelling. It is also reported that advantage has been taken of the exemption of *hmyinpaiks* (shrimping nets) from taxation when used in the estuaries of the sea to use them in a row attached to posts, thus forming a fixed obstruction. The Deputy Commissioner contemplates proposals for adding this form of fixed obstruction to the list given in Schedule B attached to the present rules. New rules, and new schedules, are now, as noted in paragraph 2 of this report, under consideration and the Deputy Commissioner's proposals should be made with reference to the draft as finally approved. A large increase (Rs. 3,763) again occurred in Mergui, where Mr. Grant-Brown continued to take his customary interest in this branch of his duties. The increase was almost entirely due to a rise in the number of bag-nets known locally by the name of "kyapazat" (tiger's mouth) and their taxation at a higher rate than in the previous year. The increase of Rs. 1,905, in the fees collected in Rangoon town is attributed to more efficient supervision of the fishermen by the River Police. An increase of Rs. 1,421 in Tavoy is ascribed to the opening up of a road which afforded access to a fishing ground. It may be observed here that the Commissioner is considering the question of altering the rates of assessment on implements in this district and in Mergui. Decreases were largest in Thatôn (Rs. 2,293), Akyab (Rs. 2,002) and Pegu (Rs. 1,945). The explanation given in Thatôn is that the inroads of the sea destroyed several fisheries and that some fishermen turned to other occupations.

*Mergui.*

*Rangoon Town.*

*Tavoy.*

*Mergui.*

*Thatôn.*

*Akyab.* The decrease in Akyab (Rs. 2,002) is said to be due partly to the enhancement of the salt duty and partly to the bad agricultural year. The former reason is not understood. As a matter of fact the prices of salt in Akyab in 1904 (including the fishing season of 1904-05), were unusually low and the Deputy Commissioner attributed the fact to the badness of the fishing season of that year. The second reason is probably correct if it means that Township Officers had their time fully occupied in the collection of land revenue and this interpretation is endorsed by the Commissioner.

*Pegu.* The decrease (Rs. 1,945) in Pegu was no doubt partly due to the restrictions put on the issue of

licenses for fixed obstructions with a view to the prevention of damage to cultivation, but the Commissioner reports the need for further supervision in Nyaunglebin township where the Township Officer is no longer overburdened with criminal work.

*Bassein.* The decrease in the case of Bassein district which was commented on last year has not been recovered and the Deputy Commissioner admits that there is practically no check of the size of nets and that discoveries of unlicensed fishing are numerous. He also points out that the want of technical fishery knowledge among the Township Officers leads to the use of destructive kinds of implements under licenses meant for less harmful kinds. An *Inkunwun* has now been sanctioned for Bassein and his appointment will no doubt help to remedy this state of affairs. But revenue officers in fishery districts must realize that it is their duty to be familiar with the various methods and implements of fishing which are used within their charges. The appointment of an *Inkunwun* is not intended to relieve Township and Subdivisional Officers of their responsibility for fishery administration as well as for other branches of revenue. Deputy Commissioners should make a point of insisting on this. Variations were insignificant in Upper Burma. A falling off of Rs. 505 at Sagaing may have been due to the fees chargeable being too high and the Commissioner has asked the Deputy Commissioner to make enquiries on the point.

*Sagaing.*

The experiment of attaching lead labels to fishing nets with a view to facilitate their identification and the detection of unlicensed implements was continued in Prome. The Deputy Commissioner remarks that no advantage beyond the saving of labour in checking has been apparent. If, however, they save labour they fulfil the main object with which they were introduced. The Deputy Commissioner, Mergui, reports, on the authority of the Subdivisional Officer, Mergui, that lead labels are too heavy and cause the nets to rot and he has required fishermen themselves to attach to the nets a wooden label bearing the number of the license. As the Deputy Commissioner admits, these labels can easily be imitated but a report on the result of their use will receive attention.

**Attachment of lead labels to fishing nets.**

*Prome.*

*Mergui.*

During the year application was made by a Syndicate which is negotiating for a long lease of the pearl fisheries in Ceylon for the grant of a similar lease of the Mergui fisheries, and by their agent for the pearling rights in a block off the coast of Tavoy. Whatever arrangement is finally approved for dealing with the pearl fisheries it is hoped that it will be found possible to obtain the services of an expert for the purpose of examining them. The question whether the supply of shell is being exhausted calls for determination and the information now available on this point is practically confined to the interested opinion of the ignorant native fishers or to the casual advice of a few Europeans who make no claim to scientific knowledge and have moreover abandoned pearling in favour of tin-mining. The number of pump licenses increased still further by 7 to 77 and the revenue in consequence by Rs. 2,800 to Rs. 30,800, but the right to collect pearl shells without apparatus, green snails, *trocas* and sea-slugs fetched only Rs. 14,200 as against Rs. 22,550. This decrease is said to be due to the low price of mother-of-pearl for which only one quotation, namely, of £85 per ton in January could be obtained, later consignments being unsaleable. From the Customs returns it appears that the quantity of mother-of-pearl exported rose from 52 to 70 tons, the value of the 70 tons being within a few rupees of the value of the 52 tons exported in the previous year.

Pearl Fisheries.

*Mergui.*

*Tavoy.*

(ii) The revenue demand from leased fisheries rose by Rs. 64,482. There was by no means a very general rise of the demand. Bassein heads the list of the districts from which an increase is reported with Rs. 18,808 but the advance is almost entirely fictitious. It was due to the sale of the Inyegyi fishery, as divided in accordance with the recommendations of Major Maxwell, for a sum apparently much above its value. This sale was

**Leased Fisheries.**

*Statement VI, column 4, page 48.*

*Bassein.*

subsequently cancelled with the result that the fishery was resold at a loss which ultimately came to Rs. 17,050. The increase in Tharrawaddy is attributed to the payment of abnormally high prices at auctions. This explanation does not throw much light on the subject but the variations in auction prices are not always easily explicable. There will probably be a considerable reduction next year as the season is said to have been unsatisfactory. The Deputy Commissioner thinks that the time for a resurvey and subdivision of the fisheries has come. Suitable proposals will be carefully considered. It must be recollected that subdivision should precede survey. The increase of Rs. 17,000 in the demand at Mandalay is interesting in view of the remark made in the report of last year on the subject of fisheries in that district. The Deputy Commissioner reports that there was keen competition at the auctions and that the prices paid were in some cases much above the real value of the fishery. It is also stated that there was great difficulty in recovering the revenue of the year 1903-04 and that the season of 1904-05 itself was far from good, the Irrawaddy rising unusually high in October and sweeping away the *yins* (screens) with the result that the fish escaped. The Deputy Commissioner remarks that the year of report was "the sixth successive bad season for fisheries" in his district. And yet competition at auctions continued keen and prices rose! The Financial Commissioner finds difficulty in believing that prices continue to rise while profits continue to fall. He fears that the local officers know little about their fisheries and are much too ready to accept fishermen's statements of unvarying losses and bad seasons. The Commissioner (Major Strickland) remarks :—

*Tharrawaddy.*

*Mandalay.*

"The gambling propensities of the buyers of the fisheries are almost impossible to stop. They will not accept for a fact that there are more years in which late high rises occur than otherwise and every one gambles on the hope that next season there will be no rise. The result is disastrous. I believe the only thing to be done is to sell for one year only on the condition that there will be no remission for any cause."

During the year the Deputy Commissioner of Katha (Mr. English) submitted a most valuable report on the fisheries of his district which was the result of long and elaborate enquiries undertaken voluntarily in addition to his ordinary duties as Deputy Commissioner. In accordance with Mr. English's advice important amendments have been made since the end of the year under report in the Upper Burma rules especially in the direction of providing for a close season. It was proposed to depute him to examine the Mandalay fisheries in view of the unsatisfactory state of fishery affairs in that district. This proposal has not, however, been adopted. The unsatisfactory state of fishery administration in the Mandalay district is due mainly to the grant of remission too liberally. The matter is dealt with fully in last year's report (pages 17 and 18). Mr. Bayne believes that if remission is steadily refused except when admissible on a strict interpretation of Rule 141 of the Rules under the Upper Burma Land and Revenue Regulation the fact will come to be realized by would-be lessees and there will be an end to the present practice of bidding high in the hope that if the season is not fully up to expectations a remission of revenue will be granted. Meanwhile he agrees with the Commissioner that the Mandalay fisheries should be sold only for one year at a time. This procedure indeed is contemplated by Rule 97 of the Rules under the Land and Revenue Regulation, which directs that fisheries in which the supply of water is uncertain, such as the riverine fisheries of Mandalay are, should not ordinarily be sold for a period of more than one year. There is no doubt something to be said for a system of granting long leases in the case of such fisheries because in that case good years balance bad, but such a system cannot be successful unless remission is refused otherwise than under very exceptional circumstances. For the present the system of yearly leases is necessary in Mandalay and the Financial Commissioner has ordered it to be adopted. Meanwhile it may be noted that the outstandings are some Rs. 3,500 less now than they were in the year 1900-01 while remissions are also less by Rs. 3,757. The policy of refusing remissions has not therefore caused loss of revenue. It may also be observed that the officer selling the fishery may, if he

*Katha.*

*Mandalay.*

considers that the bidding is unduly high, refuse to accept a bid except from some person of known means. The Deputy Commissioner should exercise this power in order to stop senseless competition. Moderate increases occurred in Hanthawaddy and Pegu. Increases in the Irrawaddy division were small and there was a small decrease in Henzada. The season was apparently not a good one. Decreases were largest in Prome (Rs. 7,920), Katha (Rs. 6,081), Mergui (Rs. 5,480) and Thatôn (Rs. 5,343). The decrease in Prome was due, according to the Deputy Commissioner, to reckless bidding and a poor season last year. It was found impossible to sell eight fisheries at all and seven of the eight have since been abolished by the Commissioner. The decrease in Katha is not explained. The Deputy Commissioner indeed says that Rs. 4,495 of the difference between the prices for the years 1903-04 and 1904-05 is "attributable solely to" 31 fisheries which were sold for a period of three years. This probably means that Rs. 4,495 represented the loss on the sale of these fisheries as compared with the prices of the previous year and if so, it is not an explanation. The Commissioner is being asked for a further report. The decrease at Mergui has already been explained in commenting on the pearl fisheries and that at Thatôn in the remarks on the falling off of the revenue from net licenses there.

*Hanthawaddy.*
*Pegu.*
*Henzada.*
*Prome.*
*Katha.*
*Mergui.*
*Thatôn.*

Remissions including amounts struck off as irrecoverable were almost identical in amount (Rs. 29,670 against Rs. 29,719) with those made in the previous year. Bassein and Mandalay with amounts of Rs. 18,588 and Rs. 5,645 respectively were responsible for the bulk of these. Explanations have already been given in the case of both districts. Outstandings show a considerable advance on the figures of 1903-04, Rs. 41,436 against Rs. 31,050. The cause is the large increase of Rs. 12,034 in the outstandings in Ma-ubin district to Rs. 19,005. The Deputy Commissioner has not commented very fully in his report on the subject of fishery revenue but his statement that the season was a poor one and that applications for surrender were numerous is confirmed by his report that at the recent sales for the season 1905-06 the sum obtained decreased by Rs. 24,604. That the season was a poor one is a complaint received from the Deputy Commissioners, Bassein, Pyapôn and Myaungmya, as well as from the Deputy Commissioner, Ma-ubin. The * *kadôn* fisheries recommended by Major Maxwell in order to meet the demands of the public for fish during the close season which has been instituted for the protection of spawning fish have not proved successful, except, according to the Commissioner (Mr. Porter), in Bassein and the Deputy Commissioner (Mr. English) did not regard them as a success even there. The Deputy Commissioner, Pyapôn (Mr. Thornton), reports that cultivators will have nothing to do with them and the fishermen on their part are afraid of interference by the cultivators. Neither in Ma-ubin nor in Pyapôn were the prices offered appreciable. In Myaungmya and Pyapôn it was found necessary to subdivide these fisheries.

**Remissions, Collections and Outstandings.**

*Bassein.*
*Mandalay.*
*Ma-ubin.*

It is clear from the reports received as well as from separate communications on the subject that *pinlè-damin* advances (*i.e.* advances to estuary and coast fishermen) proved a failure during the year of report. They were made on the advice of Major Maxwell who recommended that a sum of Rs. 1,00,000 should be allotted for this purpose to the districts of Thôngwa (Ma-ubin and Pyapôn) Bassein and Myaungmya yearly for a period of 7 or 10 years. The reports now received complain that the *pinlè-damin* fishermen often gamble away

**Pinlè-damin advances.**

*Ma-ubin.*
*Pyapôn.*
*Bassein.*
*Myaungmya.*

* *Kadôn* fisheries consist of large areas of country flooded at the beginning of the rains in which the right to use a single kind of fish trap called *kadôn* is permitted during the months of *Waso* and *Wagaung* (June and July) only.

the money received in advances or use it to pay old debts without making any real attempt to fish. The Commissioner (Mr. Porter) condemns *damin* fishermen as a "thriftless, drunken, gambling lot" and considers that no useful purpose is served by making advances to them. Apart from the alleged failure to benefit the fishermen, reports received during the present year from Myaungmya indicate that advances were made in a number of cases without sufficient care and that in consequence of this injudicious issue of advances and of the unfavourable season, there is considerable risk that the Government will lose a part of the money advanced in that district. The outstandings at the end of last season amounted in round numbers to Rs. 18,000. Special efforts will be made to recover these by placing an officer on special duty during the next fishing season to go round the fishing stations, and to make recoveries from fishermen on the spot as they dispose of their catch.

# CHAPTER V.

## Miscellaneous Land Revenue.

MISCELLANEOUS LAND REVENUE.

*Statement VII, page 49.*

15. Receipts under the various heads classed together in Statement VII as Miscellaneous Land Revenue rose by nearly 5½ lakhs, a very great increase which is the more remarkable in view of the rise of nearly 3 lakhs recorded in the report of last year. More than 20 lakhs of the present total of Rs. 24,53,949 consist of receipts from petroleum and rubies and all but Rs. 12,000 of the total increase falls under this head.

### (a) Rent of town lands not credited to Local Funds.

*Statement VII, column 2, page 49.*
*Mandalay.*

The total Provincial revenue derived from "*Rent of town lands not credited to Local Funds*" shows a considerable advance of Rs. 11,229 to Rs. 77,420. The great bulk of the increase comes from Mandalay where a decrease of Rs. 4,304, unexplained as far as the district report was concerned, occurred in the year 1903-04. The Deputy Commissioner should have explained the large increase in the figures for the year under report and is being requested to do so. Meanwhile from a comparison of the figures for the years 1902-03, 1903-04, 1904-05, namely, Rs. 6,831, Rs. 2,527, Rs. 10,710, it may be conjectured that the increase is largely fictitious and consists partly of rents which should have been credited in the previous year's accounts. A real increase of Rs. 2,516 took place in Pyapôn, the remarks of whose energetic Deputy Commissioner, Mr. Thornton, deserve reproduction at length. He writes :—

*Pyapôn.*

"Further attention paid to the question of Town Lands has during the year under report resulted in an increase of Rs. 2,516 revenue partly due to the issue of new leases and partly due to the stricter assessment of squatters. A project for a large scale survey of the four principal towns in the district which had been under consideration for some time was finally sanctioned towards the close of the year.

The Demarcation Officer began work in Pyapôn town but on the advent of the rains it was decided to postpone operations until the commencement of the next open season.

The confusion of tenures under which lands are held in the towns in this district passes words. Nearly all lease holders are found to have extended and over some of the extensions land holders rights have been acquired, and some are still held under squatter tenure so that many houses are actually built on an area comprised of freehold, leasehold and Government land. I have reviewed all the leases in Pyapôn town on the four principal roads south of the Apyaung road and by dint of cajoling on the one hand and threats to enforce the Town Lands Act on the other, cancelling old leases and issuing new ones in their place I have got nearly all the leases in this part of the town into good order."

The increase of Rs. 2,360 at Meiktila is due to the restoration to the old rate of rents, which, as mentioned in the report of last year, were reduced under the orders of the Commissioner. The disappearance of the entry against Rangoon Town is due to the fact that the amounts realized in the area recently transferred from Hanthawaddy have been credited to the Rangoon Land Sale and Rent Deposit head. Decreases of (roughly) Rs. 1,000, 500 and 500 in Tharrawaddy, Myaungmya and Bassein are due respectively to the more accurate observance of the orders regarding the crediting of town lands rents to certain local funds in the case of Tharrawaddy and to less keen competition for house sites and consequent payment of smaller premia in Myaungmya and Bassein.

*Meiktila.*
*Rangoon.*
*Tharrawaddy.*
*Myaungmya.*
*Bassein.*

The large scale survey referred to by the Deputy Commissioner, Pyapôn, in the extract quoted above is part of the scheme for survey and supplementary survey in towns generally, which was referred to last year. The general proposals made by Mr. Hall have been accepted by Government. These proposals proceed on the assumption that a survey on the scale of 64 inches to the mile should be executed in all towns in

**Town surveys.**

Upper or Lower Burma in which land is of value and in which no map sufficiently recent or on a sufficiently large scale exists. The proposals provide further for the keeping up of the map by means of a permanent supplementary survey establishment, for the application to all towns surveyed of Chapter VIII of the Lower Burma Town and Village Lands Act, 1898, which now applies only to the five scheduled towns of Rangoon, Prome, Akyab, Bassein, and Moulmein, and for the consequent upkeep of a roll of persons in possession of town lands. In most cases a preliminary demarcation under the Boundaries Act of 1880 has been found necessary before the commencement of survey and in such cases a separate demarcation establishment is entertained.

The stage at which the scheme has arrived is shown in the table below*:

| District. | Towns the survey of which has been proposed or sanctioned. | Whether sanctioned or proposed. | Date on which operations commenced (so far as known in this office). |
|---|---|---|---|
| 1 | 2 | 3 | 4 |
| Pegu (eighteen towns). | Pegu, Penwègôn, Kyauktaga, Peinzalôk, Nyaunglebin, Pyuntaza, Deik-u, Paungdawthi, Kadôk, Pyinbôngyi, Payagyi, Tawa, Tôngyi, Dabein, Ledaunggan, Tawa Lock, Kawa and Thanatpin. | Sanctioned ... | Work commenced 1st July 1905 on the seventeen other towns and on Pegu town itself on 1st September 1904. |
| Bassein (four towns)... | Kyaunggôn, Kyônpyaw, Kangyidaung and Yegyi. | Sanctioned (24th January 1905). | Work commenced on 1st August 1905. |
| Myaungmya (six towns). | Myaungmya, Wakèma, Thigwin, Einme, Shwelaung, Moulmyainggyun. | Do. | Work commenced on 8th October 1905. |
| Ma-ubin (five towns) | Pantanaw, Sagagyi, Danubyu, Yandoon and Ma-ubin. | Do. | Work commenced on 1st November 1905. |
| Pyapôn (four towns) | Kyaiklat, Dedaye, Pyapôn, Bogale ... | Do. | Work commenced in April or May 1905. |
| Henzada (ten towns) | Henzada, Zalun, Kyangin, Lemyethna, Kanaung, Daunggyi, Neikban, Ôkpo, Aingthabyu and Myanaung. | Sanctioned (12th April 1905). | Work commenced on 1st September 1905. |
| Akyab ... | Akyab ... ... ... | Sanctioned ... | Work not started. |
| Kyaukpyu ... | Kyaukpyu ... ... ... | Sanctioned. | Work commenced (1st September 1905). |
| Toungoo (nine towns) | Shwegyin, Yedashe, Myohla, Ôktwin, Kywèbwè, Nyaungchidauk, Pyu, Kanyutkwin and Swa. | Proposed ... | Work not started. |
| Amherst ... | Kawkareik ... ... ... | Do. ... | Do. |
| Thatôn (six towns) ... | Thatôn, Bilin, Pa-an, Kyaikto, Hlaingbwe and Paung. | Do. ... | Do. |
| Mergui (two towns) .. | Mergui and Palaw ... ... | Do. ... | Do. |
| Katha (three towns) | Katha, Wuntho and Kawlin ... | Sanctioned on 29th August 1905. | Survey commences 1st December 1905. |
| Minbu (four towns)... | Minbu, Sagu, Salin, and Sinbyugyun ... | Sanctioned (16th August 1905). | ..... |
| Magwe (three towns). | Magwe, Yenangyaung and Taungdwingyi. | Sanctioned ... | Supplementary survey was to start 1st June 1905. |
| Pakôkku ... | Pakôkku ... ... ... | Sanctioned ... | Supplementary survey was to start on the 1st July 1905. |
| Meiktila (four towns) | Meiktila, Thazi, Thedaw and Mahlaing. | Sanctioned (13th September 1905). | Work commences this cold season. |
| Myingyan (two towns) | Nyaungu and Myingyan ... ... | Do. | |
| Yamèthin (four towns) | Pyawbwe, Yamèthin, Pyinmana and Ela. | Do. | |
| Sagaing (three towns) | Sagaing, Myinmu and Tada-u ... | Sanctioned (24th June 1905). | ..... |
| Shwebo (fifteen towns) | Shwebo, Myingatha, Kyaukmyaung, Môksogyôn, Wetlet, Paukkan, Kinu, Zigôn, Tangôn Kanbalu, Thityabin, Tebin, Kyatthin, Kodaungbo and Ye-u. | Sanctioned (25th September 1905). | Survey commences in the cold season of 1905. |
| Lower Chindwin (two towns). | Mônywa and Alôn ... ... | Proposed ... | ..... |
| Upper Chindwin (four towns). | Kindat, Mingin, Kalewa and Homalin | Sanctioned (24th June 1905). | ..... |

* The survey of 12 towns in Tharrawaddy and 7 towns in Prome district has since been proposed and in the case of Tharrawaddy sanctioned in part.

*Pegu.*

Operations are still in a preliminary stage but they have already shown that the work of introducing a sound system of town lands administration will present considerable difficulties. From Pegu where preliminary operations have already begun the Deputy Commissioner (Mr. Dawson) writes:

"Demarcation preparatory to survey is attended with many difficulties. In the towns on the railway line there is a small block of 'Railway Town' in which leases have been given for vague and sometimes indistinguishable sites. Beyond this is a collection of houses some substantial, grouped without system and held, no doubt, partly under a landholder's title. Beyond this again a stretch of paddy land held under a title. There is generally an excuse for cancelling a lease. Nearly all have had a condition broken. The rest are open to persuasion. The plots will be rearranged with some reference to sanitation and ventilation and new leases on the old terms given for ascertained areas. This presents no difficulties. The paddy land again can be acquired and laid out without difficulty. In the rest of the town we are faced with the title which the Act of 1898 conferred and the acquisition of the land, with consequent removal of some houses, will be expensive and a very laborious business. It is often possible to induce a householder to give a bit here and there, to make room for roads, but one obstinate man can spoil the whole scheme and it will be extremely inconvenient having different parts of the towns held under different titles. I am all for acquisition once for all, but do not see how it is to be got through before the survey. Yet the survey will shew what exists on the ground and acquisition and plotting out subsequent to survey will mean practically a resurvey next year. I mention the difficulty here because it illustrates forcibly the remarks of the Financial Commissioner at the bottom of page 20 of last year's report."

*Hanthawaddy.*

From Hanthawaddy where proposals are being formulated, Mr. Cabell writes:

"Proposals are now under consideration for the execution of a demarcation and survey of lands in all towns in the district. The case of Hanthawaddy is probably somewhat different from that of most districts in Lower Burma. Owing to its near neighbourhood to Rangoon, cultivation has spread more rapidly than in other more distant districts and the result at the present time is that the area originally taken up by Government for a town-site has already been occupied and built upon while it is completely hemmed in by freehold land and there is thus no vacant land at the disposal of Government for town extension, landholder's rights having been obtained years ago over all lands in the vicinity of towns. The leasing of sites and the prevention of encroachments seem to have been carefully supervised in the case of most of the towns in Hanthawaddy and the result is that adequate maps exist of the area set apart or acquired for the town proper and these maps represent fairly accurately, the state of affairs on the ground and as shown by the registers. Transferees of leases have moreover in the majority of cases taken the trouble to get their names entered in the duplicate copies of the lease filed in proceedings relating to the land held by them. In the case of most towns the area held under lease for building purposes is really only a small portion of the town as it actually exists and the houses have extended over the land which was once paddy land and is now freehold land leased by the owners for building sites and still only paying paddy rates. Such land sells at an average rate of from 400 to 800 or even 1,000 rupees per acre, and the amount of land revenue accruing to Government (Rs. 3 to 4 per acre per annum) is of course disproportionately small. Except by an enhanced settlement rate it is not easy to see how this state of affairs under which Government reaps no profit from the enhanced value of the land and can take no measures to see that a town is properly laid out from a sanitary standpoint and provided with roads can be remedied. The powers vested in a *thugyi* under the Village Act only allow him to prevent a new comer from building and he cannot prevent an old inhabitant from building a new house and the powers of the executive in supervising the extension of towns are under the circumstances described above extremely limited."

*Pegu.*

From the remarks quoted above it is clear that difficulties will be met in executing surveys in the Pegu division, but the difficulties which the Deputy Commissioner of Pegu anticipates are partly of his own creation. He contemplates not only a survey and the preparation of a record of rights but also the simultaneous introduction of a comprehensive scheme for the rearrangement of streets and houses and for simplification of titles.[1] In the Financial Commissioner's opinion schemes of this kind are probably impracticable, he doubts whether the law permits of their execution, and in any case they are foreign to the work of survey and record of titles. What has now to be done is to demarcate existing boundaries, to record existing titles, and to embody these facts in maps. The provision of ground over which a town can expand and the rearrangement of sites in order to comply with the

requirements of sanitation and public convenience are no doubt useful measures but they should be dealt with separately from survey, except in so far as it may be convenient to take the opportunity of the survey in order to round off town boundaries by including areas over which a town will expand in the near future. It is only in the case of leasehold areas that an attempt has to be made to rearrange actual occupations. Where the ground which a man occupies does not coincide with the ground actually leased to him rearrangement of some sort must be attempted. Provisional instructions were issued early in 1905 conveying guidance to officers on this point as well as on the procedure which should be followed generally in carrying out demarcation and survey. The main principle insisted on in these instructions was that the work must be carried out with as little disturbance as possible to existing rights and occupations. The local officers are now being further instructed in the sense of the above remarks.

## (b) Rents, Royalties and Fees on "Other Minerals."

There was a comparatively large increase in the receipts derived from rents royalties and fees on minerals other than petroleum rubies, jade and amber, but the total amount was under Rs. 50,000. The largest individual increases occurred in Hanthawaddy (Rs. 3,251), the Lower Chindwin (Rs. 3,150), Amherst (Rs. 1,629), the Upper Chindwin (Rs. 1,060) and Kyauksè (Rs. 1,052). Of these the rise in the Lower Chindwin is due to the inclusion of an amount of Rs. 3,200 paid by the Burma Oil Company as ground rent on 20 square miles of land licensed for purposes of prospecting for earth oil. Increased activity in brick-making accounts for the advance in Hanthawaddy. The issue of a larger number of prospecting licenses and increased activity in the lime-burning industry, caused in the case of the last-named by the making of a new road, account for the improvement of the figures in the Upper Chindwin, Kyauksè and Amherst districts respectively. A decrease of Rs. 1,550 resulted from the surrender of the license taken out by the Burma Oil Company for gold-dredging in Pegu and of Rs. 865 in Shwebo owing to the want of success of the Burma Coal Mines Company's operations and their consequent abandonment. In Tavoy the decrease was due to the fact that an exceptional payment of Rs. 1,000 as ground rent was made by the Golden Stream Syndicate in the previous year, while in Myitkyina the Burma Gold Dredging Company earned no profit on which royalty could be levied. The revenue in Mergui and Minbu where receipts under this head other than those levied on clay used for brick-making are largest, remained much the same. The steatite mines of Minbu are sold for a number of years. In Mergui an outbreak of beri-beri occurred at one of the mines. The reports of the year do not record the discovery of any new source of mineral wealth in Burma, but the number of prospectors who are engaged in seeking for gold and other minerals in various parts of the province is increasing rapidly.

*Statement VII, column 3, page 49.*

*Lower Chindwin.*

*Hanthawaddy.*

*Upper Chindwin.*
*Kyauksè.*
*Amherst.*

*Pegu.*
*Shwebo.*
*Tavoy.*
*Myitkyina.*

*Mergui.*
*Minbu.*

## (c) Fees, Rents and Royalties on Petroleum, Rubies, Jade and Amber.

Royalty on petroleum again rose by some 4 lakhs and in the Ruby Mines district Rs. 1,26,000 odd were recovered from the loss of Rs. 1,78,243 in the royalty derived from the mines in the previous year. The increases of royalty on petroleum of nearly 2 lakhs in Magwe and over 2⅓rd lakhs in Myingyan are ascribed to the extension of operations by the Burma Oil Company, while the decrease of Rs. 30,000 in Pakôkku is attributed to a diminution in the productiveness of the oil-fields leased to the Burma Oil Company in the Yenangyat oil-field and to the fact that the Company's boilers

*Ruby Mines.*

*Magwe.*
*Myingyan.*
*Pakôkku.*

underwent repair during the year. The Deputy Commissioner, Magwe, reports that the Yenangyaung oil-fields show no signs of exhaustion. The variations of the insignificant petroleum industry in Akyab and Kyaukpyu call for no notice. The Burma Oil Company's experiments in Prome and Thayetmyo met with no success although they have not yet been finally abandoned. A prospecting license issued to Messrs. Jamal Brothers in the latter district did not result in the discovery of oil.

*Akyab.*
*Kyaukpyu.*
*Prome.*
*Thayetmyo.*

## (d) Receipts under the Village Act and Regulation.

Fines imposed under the Village Act and Regulation again rose by a considerable amount. Cattle thefts in Prome, violent crime in Thatôn and Mr. English's vigorous rule in Bassein are given as reasons for the large increases in these districts.

*Statement VII, column 5, page 49.*

*Prome.*
*Thatôn.*
*Bassein.*

## (e) Survey fees for pottas.

Fees for the survey of land applied for in grant fell sharply by Rs. 58,945 or nearly 56 per cent. Thatôn and Amherst, responsible between them for Rs. 26,000, in round numbers, of the increase of Rs. 37,754 recorded for the year 1903-04, share over Rs. 32,000 of the decrease now reported. The floods which caused heavy remissions in these districts amply account for the large falling off in applications for grants, with the consequential diminution in receipts from survey fees. As regards the decrease of Rs. 8,065 in Pyapôn, Mr. Thornton writes:—

*Statement VII, column 6, page 49.*

*Thatôn.*
*Amherst.*

*Pyapôn.*

"The falling off in the number of *potta* applications was entirely unexpected and on the figures of the previous year I reported in my application for a special *potta* establishment that I anticipated over 1,700 new applications during the year. The falling off is possibly due to the ruthless way in which the grant Myoôk weeded out the worthless applicants and partly due to the fright of the cashless squatter at the new settlement rates and partly it may be due to the bad harvest which left little spare cash for such things as *potta* applications. But whatever the cause is, it is, I think, a matter for congratulation as an immense number of the applications made annually were bogus ones or made by persons who have no claim to get a *potta* and there is now so much less unnecessary work for the Revenue offices next season."

The temporary suspension of the issue of grants in the Pegu division accounts for the decreases reported from the districts of that division.

## (f) Other Miscellaneous Land Revenue.

A trifling increase of Rs. 1,212 was realized on the receipts which are classed under the head of 'Other Miscellaneous Land Revenue.' Marked variations on the one side or the other in the cases of Mergui, Thayetmyo and Mandalay are left unexplained. An increase of Rs. 1,740 at Tharrawaddy is explained by the infliction of fines for failure to comply with the terms of leases and on squatters in towns, which are said by the Deputy Commissioner to be "credited rightly or wrongly to provincial funds." The Commissioner is being asked to obtain an explanation of the words "rightly or wrongly." In Toungoo survey fees paid by applicants for leases of town lands and keen competition at the auction sale of the *ex*-cantonment grazing ground accounted for an increase of Rs. 952.

*Mergui.*
*Thayetmyo.*
*Mandalay.*

*Tharrawaddy.*

*Toungoo.*

# CHAPTER VI.

## Settlements.

*(Written by the Settlement Commissioner and Director of Land Records and Agriculture.)*

**Settlements—General.**

**16.** Settlement operations were in progress in 12 districts during the year of report.

The parties at work were as follows:—

| | | | *Districts or portions of districts in which work was in progress.* |
|---|---|---|---|
| *In Lower Burma.* | | | |
| One Original Settlement party | ... | ... | (*a*) Hanthawaddy, Tharrawaddy, Prome.<br>(*b*) Tavoy. |
| One Revision Settlement party | ... | ... | (*a*) Myaungmya.<br>(*b*) Ma-ubin. |
| One Summary Settlement party | ... | ... | Kyaukpyu. |
| *In Upper Burma.* | | | |
| One Original Settlement party | ... | ... | Shwebo. |
| One Original Settlement party | ... | ... | Katha. |
| One Revision Settlement party | ... | ... | (*a*) Mandalay.<br>(*b*) Minbu. |
| One Original Settlement party | ... | ... | Mandalay (Canal tract). |
| One Summary Settlement party | ... | ... | Meiktila. |

Figures showing the area dealt with, the expenditure incurred, and the cost per square mile and per cultivated acre of all operations in progress are shown in Statement XV of the Appendices. The figures in this statement have been compiled in the same way as those given in the similar statement in last year's report.

*Page 59.*

The original settlement of the portions of Hanthawaddy, Tharrawaddy and Prome dealt with cost 4 annas per cultivated acre while that of Tavoy cost about $7\frac{1}{2}$ annas per cultivated acre. The cost per acre of the completed Myaungmya revision settlement was $3\frac{3}{4}$ annas. The summary settlement of Kyaukpyu which was completed during the year cost $3\frac{1}{2}$ annas per acre. Work here was difficult owing to the scattered nature of the tract and the great difficulties of communication which was almost entirely by water over large tidal rivers and arms of the sea. The revision settlement of Mandalay was completed during the year, the cost rate works out to 5 annas per acre. The original settlements of Shwebo and Katha are still in progress; the cost up to the end of the year worked out to annas $8\frac{1}{4}$ and Re. 1-4-6 per acre respectively.

Statement XVI of the Appendices shows the financial results of the settlements for which the rates were sanctioned during the year 1904-05. The total estimated yearly enhancement in the seven districts for which rates were notified amounts to nearly $5\frac{1}{2}$ lakhs of rupees. So far as the Lower Burma districts are concerned the actual enhancement will be equal to, or as cultivation extends greater than, the estimate, but in Magwe and the Lower Chindwin which between them account for nearly $2\frac{1}{4}$ lakhs, experience has shown that it is only in very favourable years that the revenue estimated at Settlement is likely to be realized as the Settlement years in both districts were favourable ones.

*Page 59.*

**Settlements—Lower Burma.**
*Hanthawaddy, Tharrawaddy and Prome.*

**17.** At the beginning of the year No. 1 Party with Mr. C. Morgan Webb, C.S., as Settlement Officer. was engaged on the recess work of the original settlement of portions of the three districts marginally noted. The recess work was completed and the reports submitted during the year. The prescribed conferences were held at Rangoon in January 1905 with the Commissioner, Pegu Division, and the respective Deputy Commissioners and the Settlement Commissioner as members, and the reports submitted to Government. The rates were notified with effect from 1st July 1905.

Office work relating to all three districts was inspected by Mr. Mathews, Officiating Settlement Commissioner, during July 1904.

The settlements effected were very satisfactory and Messrs. MacKenna and Webb were commended for their work.

*Tavoy.*

On completion of the above work the party was transferred to Tavoy with Mr. Webb as Settlement Officer and Maung Kyaw Zan U as Assistant Settlement Officer. The field work was completed during the year. The area dealt with comprised the area originally surveyed by the Survey of India in 1893-94 and which had been under supplementary survey since that date with, however, no revision of rates, and in addition an area of 27 square miles which was cadastrally surveyed by a special party working under the Superintendent of Land Records of the district, Mr. Stubbs. The recess work has now been completed and the report has been submitted and is in the Press.

The Settlement Commissioner, Mr. Wilson, C.S., inspected the field work in February 1905 and the recess work in September 1905. The results of both inspections were satisfactory.

*Myaungmya.*

No. 2 Party under Mr. Lowry, C. S., as Revision Settlement Officer, with Maung Ein Da as Assistant Settlement Officer, completed the recess work of the Myaungmya district during the year and the report was submitted in November 1904. The conference was held at Myaungmya in February 1905 with the Commissioner, Irrawaddy Division (Mr. Porter), the Deputy Commissioner, Myaungmya (Mr. Courneuve) and the Settlement Commissioner as members. The report was submitted to Government and orders passed during the year, the new rates being notified with effect from 1st July 1905. The office work was inspected by Mr. Mathews, Officiating Settlement Commissioner, in July 1904.

The settlement, which was not an easy one, was very well executed, and Mr. Lowry was thanked for the thoroughness of his work and his admirable report.

*Ma-ubin.*

On completion of the Myaungmya work the Party was engaged in the revision settlement of the Pantanaw, Danubyu and Yandoon townships of the Ma-ubin district. The revision survey work of the areas which had been surveyed in the previous year was not so satisfactory as it ought to have been and the Revision Settlement Officer was somewhat hampered in his work in consequence. Work was, however, eventually satisfactorily completed, and for this credit is due to Mr. Lowry. Recess work has since been in progress and is now approaching completion. It is expected that the report will be ready by the end of October. The field work was inspected by the Settlement Commissioner in April 1905 and was found to be satisfactory and the recess work in August 1905. Certain defects were found in the registers which had been prepared : these have now been remedied.

*Kyaukpyu.*

A small party was organized under Maung Pan Hla, Myoôk, who had previously effected the summary settlement of Kyaukpyu, Sandoway, and a small area in Akyab, to effect the summary settlement of an area of 76 square miles which had been surveyed by the Survey of India in 1903-04. Work was commenced in October 1904 and the whole work, field and recess, was completed by 24th August 1905. The report has been submitted and is now in the Press. The field work was inspected by the Setttlement Commissioner in January 1905 and was found to have been very well done. Great credit is due to Maung Pan Hla for the expeditious and thorough manner in which he carried out these operations in what from its scattered nature and the difficult nature of the communications was a difficult area to work in.

**Settlements—Upper Burma.**

*Shwebo.*

18. Settlement operations in the Shwebo district were continued by No. 3 Party under Mr. Grahame, C. S., during the year of report. Field work was completed during the year and the staff has since been engaged on the preparation of registers and the compilation of statistics for the report. The appointment of the other Assistant Settlement Officer referred to in paragraph 18 of last year's report was sanctioned, and Mr. Pascal, Extra Assistant Commissioner, the officer appointed, did excellent work during the year in connection with tenure enquiries

and materially relieved the Settlement Officer and the two other Assistant Settlement Officers (Captain F. C. Owens, Assistant Commissioner, and Mr. Duffin, Extra Assistant Commissioner). The continuance of the operations has been sanctioned up to the 31st December 1905, by which date it is hoped that the report will be ready. The field work was inspected by the Settlement Commissioner in January 1905, and was found to be very satisfactory. Recess work was inspected by the same officer in July 1905, and it was found that the arrangements made for its execution were good and progress satisfactory.

*Katha.*

No. 4 Party under Mr. Clayton, C.S., continued to work in Katha during the year. Mr. Stevenson, C.S., who had been Assistant Settlement Officer since the commencement of operations, reverted to the regular line at the close of the field season and was transferred to Kyaukpyu as Deputy Commissioner. In order to enable the field work to be completed during the year an extra Burman Assistant Settlement Officer, Maung Po U, was attached to the party for a period of six months. During the field season which was a very protracted one, lasting till the end of June 1905, field work was completed and great credit is due to Mr. Clayton and his staff for accomplishing this in spite of the great difficulties met with, owing to the unusual amount of rain which prevented field work on a considerable number of days, and to the late receipt of maps from the Special Survey Party. The delay in the receipt of maps was not in any way due to the officer, Maung Pe Maung, who was in charge of the Special Survey Party during the year, who, on the contrary, did most excellent work, but to the very slow progress made in the previous year when the party was under Mr. Purchase, Superintendent of Land Records.

Owing to the late commencement of the recess season it is feared that the report cannot be ready by the 31st December 1905 as was intended, and application has recently been made for sanction to the continuance of operations up to the 31st March 1906.

During the year the field work was inspected by the Settlement Commissioner in March 1905, and found to be very satisfactory. Office work was also inspected in July 1905.

During the year Mr. Clayton submitted further valuable reports on the tenure question, and made proposals for dealing with land which had been alienated by persons holding under the communal tenure to money-lenders and other non-members of the communal units, with a view to restoring the land to the original holders. His proposals generally have received the approval of Government.

*Kyauksè.*

The Revision Settlement Report of the Kyauksè district was submitted to Government during the year. Orders have not yet been passed.

*Mandalay.*

During the year No. 5 Party under Mr. Gibson, Revision Settlement Officer, completed the field and recess work of the area in Mandalay originally settled in 1892-93. The field work was inspected by the Settlement Commissioner in December 1904 and the office work in July 1905. The results of both inspections were very satisfactory. The report was submitted on 15th August 1905; the prescribed conference has been held and the report will shortly be submitted to Government. The report would have been submitted before but in March 1905 it was decided that the settlement of the Mandalay Canal area should be taken in hand during the current year instead of in 1907-08 as was provided for in the Settlement Programme. During the year therefore a large portion of the staff was engaged on crop cutting and soil classification in the Mandalay Canal area. Crop-cutting and soil classification were completed over the whole area. It is intended, however, to have another year's crop-cutting during the ensuing field season, and the soil classification will be finally revised accordingly. The field work was inspected by the Settlement Commissioner in April 1905.

*Mandalay Canal Area.*

*Minbu.*

On completion of the Mandalay Revision Settlement Report, which it was expected would be ready by the end of February 1905, it was intended according to the Settlement Programme that the party should move to Minbu to effect the revision settlement of that district. Owing to the inception of work on the Mandalay Canal area referred

to above, it was impossible to transfer the whole party to Minbu, but a detachment under Maung San Ya, Assistant Settlement Officer, was transferred in March 1905, and has been engaged in crop-cutting and statistical enquiries and in compiling statistics from the Supplementary Survey Registers. Mr. Gibson, Settlement Officer, has had his hands full during the year, and deserves great credit for the efficient manner in which he has carried out his duties.

*Meiktila.*

The summary settlement of the Samôn Valley Tract was completed during the year and the report submitted to Government. Orders have not yet been passed. The recess work was inspected by Mr. Mathews in August 1904.

# CHAPTER VII.

## Transfers, Tenancies and Agricultural Advances.

[*Written by the Deputy Director of Land Records and Agriculture.*]

**Land transactions.**
*Statement XI, page 55.*
*Lower Burma.*

19. The total area sold during the year under report shows a slight decrease of 14,648 acres as compared with the area sold in the previous year.

The area mortgaged during the year under report increased by 89,786 acres. The area redeemed showed an increase on the figures of the preceding year of only 1,915 acres.

In Akyab the selling rate shows a further advance from Rs. 24·96 to Rs. 27·96 per acre. In Kyaukpyu the rate advanced from Rs. 22·14 to Rs. 27·06 per acre, though the area sold decreased on account of good crops and good prices.

In Pegu there was a considerable decline in the area mortgaged during the year. It is thought that the suspension of the grant system has probably had something to do with this. The rise in values is probably due to the diminution of the area of culturable waste.

In Tharrawaddy heavy losses of cattle led to an increase in the area mortgaged of 7,790 acres and in total mortgage encumbrance of four lakhs of rupees. The price of land is said to have risen from Rs. 28 to Rs. 41, but this large variation is considered to be due to imperfect statistics. Still land is, no doubt, increasing in value.

In Prome the nett decrease of 725 acres sold and mortgaged, exclusive of 2,176 acres previously mortgaged but only recorded during the year of report, combined with an increase of 1,650 acres redeemed, seems to show that there has been a tendency for land to return to the possession of cultivators. The reason assigned for the increase of sales and decrease of mortgages, both as regards area and value, is the rise in the rate of interest and the difficulty money-lenders have had in raising capital to advance. Money-lenders have in many cases purchased mortgages and they have been converted into sales. Cultivators alsoare averse to mortgaging at the higher rate of interest since redemption is made more difficult, and either mortgage for smaller amounts or take advantage of the rise in the value of land and sell. In Ma-ubin the area mortgaged increased by 2,599 acres on account of the prevalence of cattle disease.

In Pyapôn the area of land sold increased by 5,461 acres and the average selling price rose from Rs. 26 to Rs. 34 per acre. This rise is said to be due to good harvests prior to 1904-05 and partly to speculation on the formation of the new district. Mortgages have increased by 19,194 acres. The increase is mainly due to the ravages of cattle-disease. Very few of the mortgages represent fresh advances of cash to cultivators. Money has been exceedingly tight throughout the year. Chetties have steadily refused further advances and have been exacting better security for the debts already incurred with them. The insistence of the money-lenders on landed property as security and the competition between firms has forced up the mortgage rate from Rs. 24 to Rs. 30 per acre.

In Bassein the increase in the number of alienations is mostly due to heavy mortality from cattle-disease. The construction of the railway accounts for the increase in the value of land in Henzada.

In Myaungmya the area mortgaged increased by 22,089 acres, inclusive of 10,356 acres previously mortgaged but only recorded in the current year, and 32,988 acres were redeemed during the year. The remarks made about the district in last year's report apply with equal force this year.

In Toungoo the area of land sold increased by 37 per cent. and prices rose from Rs. 26·05 to Rs. 31·81 per acre. The increases were chiefly in Pyu township, where land is being rapidly taken up. The increase in the area mortgaged is due to better registration, and to cultivators borrowing money for cattle and for purchase of more land.

In Thatôn land speculators had a bad year. Tenants decamped after the first sowings were destroyed, and to meet expenses the lands had to be mortgaged. The average price of land rose from Rs. 62 to Rs. 86, but the prices fell violently towards the end of the rains. Speculation on the advent of the railway was probably the cause of these violent fluctuations. There was a great decrease in the total area sold in comparison with last year's figures.

In Amherst there was also a decrease in the area sold of 7,019 acres due to the tightness of the money market and the difficulty in obtaining money from money-lenders, who had suffered by the heavy floods. The decreases were principally in the Mudôn and Chaungzôn townships. In these townships the value of land has gone up considerably owing to the scarcity of available waste and the security of cultivation. Mortgaged area increased by 3,181 acres principally owing to destructive floods. Exclusive of 2,558 acres previously mortgaged, recorded only during 1904-05 and redeemed during the year. The total area redeemed during the year was only 3,810 acres. The small amount redeemed is due to a bad season.

In Tavoy and Mergui sale and mortgage rates went up considerably owing to one or two exceptional transactions.

Upper Burma.

In Minbu the variations in sale and mortgage rates when compared with those of last year are due to the fact that the principal transactions this year were in *ya* lands, whereas last year they were in paddy lands in the irrigated tracts. The increase in the area mortgaged in Magwe is supposed to be due to better recording of statistics. In Mandalay, compared with last year, there has been a slight decrease in the area sold and a slight increase in the area mortgaged ; the reason no doubt is that now that irrigation is assured in the canal tract, people prefer to retain possession of their lands. This view is supported by the fact that the prices obtained this year are considerably in excess of those quoted last year. In Sagaing the increase in the area sold is due chiefly to the foreclosure of usufructuary mortgages. It is noted that there is no tendency on the part of Chetties or non-agriculturists to try to get land into their possession. In the Lower Chindwin it is remarked that usufructuary mortgages are the rule amongst cultivators. An increase in the area sold in the Yamèthin district of 763 acres is said to be due to the bad season cultivators had last year and to failure of rains.

**Classification of occupiers of land.**

*Statement XII, page 56.*

20. The area occupied by agriculturists has increased during the past year by 374,654 acres, and that occupied by non-agriculturists by 1,26,412 acres. In Prome there was a substantial increase in the area held by agriculturists.

In Pyapôn there has been a further increase in the area transferred from agriculturists to non-agriculturists. The Deputy Commissioner has now adopted the plan of making ten-year leases instead of grants with the proviso that the lands will be resumed at the end of ten years if found transferred to non-agricultural or otherwise undesirable landlords. "Under this method at any rate" writes the Deputy Commissioner, "the right of Government to resume land from undesirable hands cannot be disputed, but whether the conditions under which the leases have been made will not have been forgotten by the time they become ripe is another matter."

In Myaungmya the area held by *bonâ fide* agriculturists, has increased by 5 per cent. over last year's figures, due to the influx of Natives of India who bought up lands at auctions chiefly in the Moulmeingyun township. The area held by resident non-agriculturists has decreased by 20 per cent., and that by non-resident non-agriculturists has increased by 1 per cent.

In Toungoo the issue of grants and extensions has contributed to the increase in the area of land occupied by the agricultural class. The Pyu township stands first. The land owned by absentee landlords is steadily increasing. Certain portions of the district where the land was formerly unculturable owing to frequent floods are now being cultivated. The influx of Upper Burmans and cultivators from other districts has led to investment in land by non-agriculturists, who know that the value of land is fast rising.

In Thatôn resident non-agriculturists show a large increase because the non-resident non-agriculturists had to sell off their lands owing to the partial failure in crops last year. The number of non-resident non-agriculturists who sold off in the Kyaikto township alone was 8,094.

In Amherst there is again a steady increase in the area held by non-agriculturists.

In Minbu the increase in the area held by non-agriculturists is said to be due to the existence of the large landlord class at Salin.

In Magwe it is noted that the non-agriculturist is not gaining ground. In Yamèthin the migration of cultivators to Lower Burma has diverted a good deal of land to non-agricultural owners.

Tenants.

Akyab again reports an increase in Chittagonian tenants. In Kyaukpyu rents are always fixed on a proportion of the crops. The increase in rents in Prome is said to be due to competition amongst tenants and to the enhancement of rates at the revision settlement. An increase of Indian agriculturists is noted in Ma-ubin.

In Pyapôn no less than 35 per cent. of the total occupied area is held by tenants, the average area held by a tenant being 29 acres. Cash rents are not common, but in Bassein money rents are slowly taking the place of rents in kind. In Myaungmya the high average rent of Rs. 9·37 is obtained.

Amherst shows a decrease in tenancies due to the extensive destruction of crops by floods. The contracting parties in the majority of cases, by mutual consent, cancelled all agreements made at the beginning of the season when it was found that no returns could be expected from the land. Rents rose to Rs. 12·35 per acre, and are very high. Rents were raised in the Chaungzôn and Mudôn townships on account of the excellent crops obtained in the previous year. In Thatôn tenants have increased slightly in number. The Deputy Commissioner is unable to give any satisfactory explanation, but says that the figures increase or decrease from year to year without any apparent cause. The average rents in Mandalay were higher owing to the fact that the canal area is now permanently protected by irrigation.

The area rented in Myingyan is again very large: this is reported to be due to lands being taken up by money lenders in bad years in payment of loans and afterwards let.

The relations between landlords and tenants are generally reported to be satisfactory.

**Agricultural advances.**
*Statement XIII, page 57.*

21. Akyab reports that agricultural advances are not so popular as they might be. This is attributed partly to the lack of interest taken in the matter by Township Officers. Stringent orders have been issued on the subject.

Agricultural advances are not popular in Pegu. The people prefer the Chetty from whom they can get what they want much more quickly. The Deputy Commissioner writes:—

"To compete with the Chetty we want leisure for Township Officers to go round with the money in bags. Even then the rules for repayment are too inelastic to please the Burman, who is poor only on the day he pays and prefers not to be poor by instalments."

The Commissioner (the Hon'ble Mr. Hartnoll) writes:—

"People are better off in Pegu than in Tharrawaddy and Prome, and that is, I think, partly the reason they do not take to advances."

In Tharrawaddy people come forward freely for advances. The same is true of Prome. Mr. Hartnoll considers that this is probably owing to the holdings being smaller and to a certain class of the agriculturists being poorer. Interest in the subject has now been awakened in Ma-ubin. In Pyapôn it is noted Karens have chiefly preferred to repay in one instalment after harvest. Burmans on the other hand have usually asked for and obtained two years within which to repay. Advances are popular in the Bassein subdivision of the Bassein district, but have been neglected in Ngathainggyaung.

Agricultural advances are now reported to be very popular in Myaungmya and more applications were received than could be met from the allotment. In Toungoo defective procedure led to the lapsing of the whole grant which had been allotted to the Leiktho township. This is unfortunate, but the applicants have been paid out of the current financial year's allotment. The Deputy Commissioner has notified that *potta* holders will receive loans in order to prevent their lands from falling into the hands of land grabbers.

The system is reported not to be popular in Tavoy, but as the Commissioner (Mr. Houghton) remarks:—

"The popularity of the system entirely depends on the facility and promptitude with which advances are made. Since these advances give extra work to the Myoôks, the latter are, as a rule, not over zealous in the matter, and unless pressure is put upon them by the Deputy Commissioner, they and their clerks make matters very difficult to intending applicants."

Advances are said to be very popular in Thayetmyo, Minbu and Magwe, and it is thought that the local disbursement by Township Officers on the spot will further popularise them. The popularity of the system in Sagaing is susceptible of extension. Loans are very popular in the Lower Chindwin and in the Upper Chindwin, where the Deputy Commissioners have much interested themselves in the matter. Two cases of default by village headmen were brought to light in the Upper Chindwin district.

**Land Improvement Loans Act.**
*Statement XIII A, page 58.*

During the year the only loans made under the Land Improvement Loans Act were the following:

In Amherst a loan of Rs. 2,000 was made to a rubber planter. In Katha Rs. 300 were advanced.

Statement XIV gives in detail for the past five years the financial results of the working of agricultural loans.

*Page 58.*

# CHAPTER VIII.

## Revenue Proceedings and Officers.

**Revenue Proceedings against defaulters.**
*Statement VIII, page 50.*

22. The number of processes issued against defaulters fell by 6,044, notices of demand decreasing by 2,762 and warrants of arrest by 3,282. It is clear that the instructions issued (Financial Commissioner's Circular No. 6 of 1904) with a view to a reduction in the number of the latter have produced an effect. There was a still larger decrease, both absolute and comparative, in the number of persons arrested, while those actually committed to jail were 16 fewer than in the year 1903-04. That the decrease in the more coercive forms of process was not merely part of a general decline is shown by the increase in the number of warrants of attachment of immoveable property and of sales of both moveable and immoveable property as well as by the increase in the amount for realization of which application was made from under 6½ to over 11 lakhs. Although the season was unfavourable in Lower Burma and although the people generally found greater difficulty than usual in paying the revenue, yet resort to the most extreme form of coercive process, *viz.*, personal arrest, was much less frequent than in the previous year. The comparatively large increase in sales of immoveable property in Lower Burma bears witness to the unfavourable character of the season. It is probable that a considerable proportion of these sales were sales of land which was cultivated as a speculation and which was abandoned by the cultivator.

*Kyaukpyu.*

The remarks in the report of last year regarding the number of warrants of arrest in Kyaukpyu and of processes generally in the Arakan Division have borne fruit. Despite the unfavourable season the number of warrants issued in Kyaukpyu decreased by 1,709 or by over 60 per cent. Notices of demand also fell off to 116 only. These results are very creditable to the Deputy Commissioner (Mr. Gayer) and his assistants.

*Akyab.*

Although notices were slightly more numerous in Akyab, warrants there decreased by 974. The Commissioner expresses a fear that these results have only been obtained by the devotion on the part of Township Officers of an excessive portion of their time to the collection of revenue. It is interesting to observe that the introduction of settlement rates in Akyab, Myaungmya and Pyapôn produced no very noticeable effect on the number of processes issued, but in the case of Akyab the very large increase in sales of property, both moveable and immoveable, must be ascribed in part to the enhancement of revenue rates on resettlement, while the increase in the number of notices in Myaungmya is attributed to the same cause.

*Myaungmya.*

*Pyapôn.*

*Amherst.*

The large increase of both notices and warrants in the Amherst district is not unexpected in view of the large remissions and outstandings of land revenue which were caused by floods. The number was, however, unduly increased owing to the failure of the officer employed to deal with applications for remission of revenue to make sufficiently liberal recommendations for remission. The result was the issue of a large number of processes for the recovery of revenue which ought never to have been demanded. Difficulty in collecting revenue is reported from Hanthawaddy and Pegu. The number of sales of immoveable property fell off considerably in the former district owing to, it is said, a better understanding of the law relating to sales of land.

*Hanthawaddy.*
*Pegu.*

*Ma-ubin.*

The number of notices in Ma-ubin which attracted the attention of the Local Government in 1904 has diminished, but is still larger than in any other district. Ma-ubin is now a comparatively small district and the number of notices issued is excessive. The Deputy Commis-

sioner should see that strict attention is paid to the Financial Commissioner's Circular No. 6 of 1904. In Bassein the increase in notices and sales was due largely to the unfavourable fishery season. The large outstandings both of land and fishery revenue account for the increase in the number of notices issued in Mandalay district. Actual sales of property occurred in 12 cases only, in every case on account of arrears of fishery revenue. Successful efforts were made in Mergui to reduce the number of processes. The Deputy Commissioner indeed thinks that the reduction has gone too far and argues that village headmen are now put to the unnecessary trouble of making repeated demands. The Commissioner disagrees with the opinion and the Financial Commissioner concurs with Mr. Houghton in thinking that headmen are only too ready to apply to the Township Officer for issue of process. Decreases are in several districts attributed to the issue of Financial Commissioner's Circular No. 6 of 1904, which appears to have been carefully studied by officers in charge of districts in Upper Burma. The Financial Commissioner would have liked to learn definitely how large a part the instruction that a number of unexecuted processes of one kind should be counted as a single process had played in the total reduction of numbers, but this information has not been furnished.

*Bassein.*

*Mandalay.*

*Mergui.*

**Commission paid for assessment and collection of revenue.**

*Statement IX, page 51.*

**(i) Circle Thugyis.**

23. The number of circle *thugyis* decreased by 12 during the year of report, Thatôn and Thayetmyo, Hanthawaddy and Kyaukpyu heading the list with a decrease of three in the case of the two districts first named and of two in the case of the others. The addition of four to the number of *thugyis* in Rangoon town is due to the inclusion in the figures of four *thugyis* who administer the area transferred from Hanthawaddy. The increase of one in Myaungmya is due to the reinstatement of a *thugyi* on appeal to the Financial Commissioner. There appears to be some difference in the method of reporting the number of circle *thugyis*. Thus from Kyaukpyu the decrease is reported as two although three circles were broken up, while in the Toungoo report three *thugyis* are said to have died or retired, but as only one circle was broken up the number given in the prescribed statement is less than that of the previous year by one. It is presumed that in Toungoo all the *thugyis* who vacated their appointments were in charge of circles in which the system of revenue collection by village headmen had not been introduced. A large increase in the amount deducted from *thugyis'* commission in Pegu was due to the employment by *thugyis* of more assistants ($\frac{taik}{thugyi}$ *sayes*) in accordance with the general scale of surveyors' charges sanctioned for the district. The average amount of commission paid fell very slightly while the balance remaining undisbursed at the close of the year was considerably less.

*Thaton.*
*Thayetmyo.*
*Hanthawaddy.*
*Rangoon.*

*Myaungmya.*
*Kyaukpyu.*
*Toungoo.*

*Pegu.*

**(ii) Village Headmen.**

The number of village headmen rose by 284, a number less than the increase recorded for the year 1903-04, mainly because the increase in the number of circles vacated by *thugyis* was less. The average amount of commission paid to each headman rose from Rs. 106 to Rs. 116. The error committed in Yamèthin in the year 1903-04 was not repeated and the average amount of commission paid to headmen in that district consequently shows a sharp rise.

There was a very noticeable improvement in the matter of early disbursement of commission, the balance remaining undisbursed at the end of the year being only Rs. 30,748 against Rs. 74,385. In the Irrawaddy Division the whole commission due to headmen, within a few hundred rupees, was paid to them within

the year. Other Divisions should endeavour to attain this high standard of punctuality. Arrears of commission in Kyauksè account for the fact that disbursements exceeded the amount due. Some delay occurred in Hanthawaddy in the payment of commission to headmen in the flooded parts of the district as they experienced difficulty in clearing the large outstandings against them. Delay in Pegu is ascribed to the delay in the collection of revenue caused by the adoption of the new scheme of village jurisdictions without the necessary appointment of headmen. The Financial Commissioner observed that delay was occurring when he inspected the District office at Pegu and the Township office, Nyaunglebin, in February. A large balance at Pakôkku is being suitably noticed by the Deputy Commissioner while a very large one at Mandalay is said to be due on "kaing" revenue collected in June and on the large outstandings in that district. The system of paying *thugyis* at sub-treasuries is now in full force in almost every district and works well. The complaint that headmen fail to bring their chalans with them or to appear in person is still heard, but more faintly, while the lack of Sub-Accountants has been proved to be no bar to the adoption of the system. The Commissioner of Sagaing is calling for proposals to build more treasure vaults and thus bring headmen still nearer to the disbursing officer.

*Kyauksè.*
*Hanthawaddy.*
*Pegu.*

*Pakôkku.*
*Mandalay.*

No change was made in the system of taking security from headmen. The Deputy Commissioner, Pyapôn, remarks that headmen are now showing more readiness to give security in groups of one or two for a whole township, in this way reducing the amounts which they may have to make good for a defaulting headman to a very small sum per head.

**Security taken from Headmen.**

*Pyapôn.*

Defalcations appear to have been unusually numerous during the year and are reported from no less than 14 districts.* Some so-called defalcations may be more properly ascribed to laziness and want of care than to dishonesty. Thus one headman in Pegu was fined for receiving payment in kind and failing to account for a sum of Rs. 90 which it appeared had been spent by his son. The deficiency was subsequently made good. In Bassein one headman was sentenced to 18 months' imprisonment and one dismissed for misappropriation of revenue. Embezzlements of sums amounting to over Rs. 2,000 and Rs. 1,000 respectively occurred in Hanthawaddy and Tharrawaddy. There were two defalcations, in all amounting to Rs. 718, in Myaungmya, of which Rs. 107 were still outstanding when the Deputy Commissioner submitted his report. A defalcation of Rs. 3,240 occurred in Pyapôn. Two headmen absconded leaving revenue unpaid and one was convicted in Kyauksè. In all cases except in that of Myaungmya the losses incurred were made good. One *thugyi* in Thayetmyo was convicted under sections 465 and 471, Indian Penal Code, for altering assessment-rolls and land revenue assessment tickets. The Deputy Commissioner, Bassein (Mr. English), has some interesting remarks regarding the hardship inflicted on headmen by requiring their frequent attendance at Government offices. He writes :—

**Defalcations.**

* *Northern Arakan.*
*Hanthawaddy.*
*Pegu.*
*Tharrawaddy.*
*Bassein.*
*Myaungmya.*
*Pyapôn.*
*Salween.*
*Thayetmyo.*
*Minbu.*
*Bhamo.*
*Ruby Mines.*
*Sagaing.*
*Kyauksè.*

"The attention of Subdivisional Officers and Township Officers was drawn during the year to the necessity of payment of village headmen and other witnesses when attending Court on behalf of Government or private persons. There does not appear to have been a pice expended by Government in this district for years in payment of village headmen who attend to vouch for persons who take agricultural advances or in fishery cases. The same remark applies to General Department cases. Of course most of a Township Officer's work should be done by his and not the village headmen travelling. But village headmen have as a fact to trot to court often on Government business for nothing at all."

The proposal to pay travelling allowance to headmen who attend to vouch for persons who take agricultural advances or in fishery cases, has been vetoed in

paragraph 4 of the Resolution on the Reports of Village Administration for the year 1904. The Commissioner remarks that no rules exist enabling the Deputy Commissioner to pay witnesses' expenses to headmen in general cases and the Financial Commissioner believes that this is the case. The question is not, however, strictly within his province. In revenue cases it is possible that the use of village headmen in serving processes under the authority of Direction 51 of the Directions under the Lower Burma Land and Revenue Act might be remunerated more frequently than it is at present. The Deputy Commissioner, Thayetmyo, writes:—

"Many other headmen in Minhla subdivision get very small commission and even this is liable to deduction for payment of temporary surveyors employed in their charge, and of writers hired to make out the assessment-rolls. In numerous cases the commission is insufficient to cover the cost of the frequent journeys to the township headquarters in connexion with the preparation of the rolls and the payment of revenue. Under the *thathameda* system the headman had to make two journeys to headquarters at the most, but now most headmen have capitation-tax, *taungya* and main crop, three separate assessments to manage, and riverine headmen a *kaing* assessment as well, each assessment involving its journeys to headquarters. No wonder the post of headman is now unpopular in the smaller headmanships."

The Commissioner remarks that the coming settlement will somewhat remedy matters. District officers should check any tendency on the part of Township Officers to summon headmen to headquarters with unnecessary frequency. They must come in to pay their revenue, but the other occasions on which they are required to come in should be made as few as possible. In no case should they be required to pay for surveyors employed in their charges. All such charges must be borne by Government.

**Grants of thugyisa land.**

During the year the introduction by Major Maxwell into the Irrawaddy Division of the system of granting land, without exemption from revenue, to a headman in virtue of his office in order to supplement his income from commission came under discussion. As a matter of theory there is no difference of opinion as to the advisability of attaching land to the office of village headman with a view to enhancing its value and dignity, but the wide extension of the system in many parts of Lower Burma where the margin of available land is small will be a matter of difficulty.

**(i) Area granted or leased for cultivation.**

*Statement X, column 2, page 53.*

24. The area granted or leased for purposes of cultivation shows the substantial decrease of 23,100 acres. Apart from the districts of the Pegu division, where the issue of grants or leases has been suspended temporarily for a period of two years, the largest decreases occurred in Toungoo, Amherst, Thatôn, Akyab and Henzada. The decrease of nearly 6,000 acres in Amherst may be attributed partly to the floods which occurred during the year and

*Amherst.*

which no doubt discouraged people from making applications. Two Myoôks were employed to deal with pending applications. They disposed of 1,444 cases, but the number pending at the end of the year was still 2,196. Although only one Special Grant Officer

*Toungoo.*

was sanctioned for Toungoo out of the two asked for, yet, owing to the smaller number of fresh applications received, arrears in that district were reduced from 1,697 in the previous

*Thatôn.*

year to 1,432. The older potta applications in Thatôn have been disposed of and pending cases were

*Akyab.*

reduced to 921. In Akyab the submission of a special return called for by the Commissioner is said to have played a great part in expediting the disposal of cases, but since the number of cases disposed of fell from 3,278 to 2,081 it is clear that the smaller number of fresh applications must have had most to do with the reduction of pending cases to the number of 410. The Commissioner appears to suggest that the return prescribed by Direction 6 of the Directions under the Lower Burma Land and Revenue Act is not sufficient. If this is his opinion suggestions for amending the form will be welcomed. Mr. Bayne is inclined to think that the return might usefully

be submitted monthly throughout the year and that a fuller statement of the reasons for delays might be required. There were special reasons for the large area disposed of in Henzada in the previous year and as pending cases number only 310 the decrease there calls for no notice. An increase of nearly 4,500 acres is reported from Pyapôn, for which a special grant officer and a staff consisting of four Inspectors and 24 Surveyors were sanctioned. The Special Grant Officer disposed of 961 applications and granted an area amounting to 5,227 acres, while the Deputy Commissioner himself finished 118 cases pending from the previous year and disposed of 106 new cases, granting an area of 2,891·36 acres. The Township Officer, Pyapôn, disposed of 314 cases and granted an area of 2,146·09 acres. The Deputy Commissioner writes as follows regarding the question of abolishing the grant system:—

*Henzada.*

*Pyapôn.*

"Eighteen months' experience in this district leaves me in no manner of doubt that the proposals to suspend the issue of grants to cultivators would not be wise as far as this district is concerned. Revenue Officers have an immense amount of work here in deciding rival claims to extensions and at harvest time a very large number of complaints are made to various police guards in the district of theft of paddy which in most cases proved to be in reality revenue cases of disputed claims to lands held under squatter tenure. The number of grant cases which are contested is very large and in the case of lands resumed for breaches of conditions of grants or for non-payment of revenue a dispute almost invariably crops up sooner or later unless the land is definitely disposed of when it is resumed. It is the commonest thing for two men to sow the same piece of land and then expect the revenue officer at harvest time to settle to whom the crop belongs. If this is so now, the tendency is likely to be intensified if grant operations are to be suspended."

Mr. Thornton has no doubt a right to feel satisfied with the way in which applications for grants were dealt with in his district during the year under report but if it had not been that only 650 fresh applications were received the arrears at the end of the year would not have been reduced to 273, as in fact they were, and the remark made by the Financial Commissioner last year that delay seems inevitable in dealing with applications for grants would still hold good. An area of 1,498·11 acres was granted in Pyapôn as *thugyisa* land. The subject of *thugyisa* grants in Lower Burma has been referred to above. Considerable areas were granted in the ordinary manner in Bassein and Kyaukpyu districts. Pending cases in the former district only numbered 144 at the close of the year, but a large number of applications was received in Kyaukpyu and the arrears numbered 563 on the 30th June 1905. In Pegu division after the receipt of the orders suspending the issue of grants for two years fresh applications were not received and grant work was confined to the pending cases in which the survey had been made. In other cases the fees were returned. An area comprising some 5,379 acres of land excluded from the Alangôn-Kadônbaw fuel reserve in Thôngwa township, Hanthawaddy, was thrown open to cultivation during the year and the land was satisfactorily allotted by the Subdivisional Officer under the careful supervision of the Deputy Commissioner without the issue of any grant or lease. The fact that this land was allotted to a selected few among a large number of applicants without friction or disturbance goes some way to answer one of the objections which was offered to the proposal to abolish grants, *viz.*, that it would lead to riots and disturbances.

*Bassein.*

*Kyaukpyu.*

*Hanthawaddy.*

In Hanthawaddy the question of dealing with land in the neighbourhood of Rangoon came under consideration. Owing to the rapid growth of Rangoon, land situated several miles distant from it often possesses a high value and the system of free grant or lease which prevails in Burma generally is unsuitable for the disposal of the small amount of land which is unoccupied or over which freehold rights have not yet accrued. Special arrangements for the disposal of this land have been approved by Government, the main feature of which is the sale of leases by auction, and a special officer has been appointed to deal with applications. In order to give effect to these arrangements some amendment of the rules under the Lower Burma

*Hanthawaddy.*

Land and Revenue Act will be necessary. The Local Government is being addressed on the subject. The question of the method to be adopted in disposing of land in villages in Hanthawaddy is also under consideration.

**Leases in Upper Burma.**

As was the case last year the area leased in Upper Burma was insignificant compared with that granted in Lower Burma. In the upper portion of the province as well as in the lower there was a general decline, but in the case of Upper Burma this was almost counterbalanced by the very large single increase of 2,623 acres in Mandalay, where land continued to be taken up in the canal area. Of 591 applications left pending at the close of the year nearly 500 were for leases of land in the Aungbinle tank area which has now been drained. A special officer was appointed for the purpose of disposing of the applications but was transferred before he could deal with them.

*Mandalay.*

*Myitkyina.*

The area leased in Myitkyina shows an advance of over 400 acres, for which no special reason is given.

*Katha.*

The issue of leases in Katha was suspended in accordance with the orders referred to in the report of last year regarding their issue in land declared by the Settlement Officer to be under communal tenure. Special arrangements have been made with a view to encouraging the clearing of new land in tracts where it is desirable to maintain this form of tenure.

*Shwebo.*

The number of new applications increased in Shwebo where land in the area which will be commanded by the new canal is being eagerly sought for. The general decrease elsewhere in the area leased was due, according to the district reports, to action taken upon the remark made on the subject of leases in Upper Burma in the report of last year.

*Minbu division.*

In the Minbu division the issue of leases has now been discontinued for some time and as the Commissioner remarks no inconvenience is felt. Squatters are encouraged to cultivate without written permission.

**(ii) Area granted revenue free for religious edifices.**

*Statement X, column 3, page 53.*

*Pegu.*

The area granted revenue free for religious edifices remained much the same, and as usual consisted of grants for the consecration of *theins* and the erection of monasteries. There was a considerable increase in Pegu due to the fact that grants for which application should have been made earlier in respect of monastery land were made only during the year of report.

**(iii) Area granted revenue free for public purposes.**

*Statement X, column 4, page 53.*

*Myitkyina.*

*Ruby Mines.*

*Yamèthin.*

*Rangoon Town.*

The very large increase in the area granted revenue free for public purposes from 36·47 acres to 600·26 acres is due partly to the inclusion of large *thugyisa* grants in the Myitkyina (330·21 acres), Ruby Mines (58·40 acres) and Yamèthin (61·54 acres) districts in the figures and partly to the entry of an area of 126·84 acres acquired for the Burma Railways Company in Rangoon under this head. *Thugyisa* grants were formerly excluded on the ground that only the revenue and not the land itself was alienated (*vide* paragraph 26 of the Report for the year 1901-02). The land is, however, alienated for all practical purposes as much as land granted for a specific public purpose and liable to be resumed in event of its being used for other purposes and may therefore suitably be included in these figures. The area not granted as *thugyisa* consists of grants of land for tanks, *zayats* and burial grounds.

**Assignments of Land Revenue.**

*Statement X-A, page 54.*

*Rangoon Town.*

*Myitkyina.*

*Ruby Mines.*

*Yamèthin.*

*Katha.*

**25.** The amount of land revenue assigned during the year of report decreased from Rs. 5,854-9-9 to Rs. 2,668-11-11. The decrease is due to the fact that two large assignments aggregating Rs. 3,440 were made in Rangoon in 1903-04. All but some Rs. 300 of the total assignments made in 1904-05 represents the revenue assessable on *thugyisa* land. The Myitkyina, Ruby Mines and Yamèthin districts show larger sums under the sub-heading of assignments for the maintenance of

public servants than other districts on account of the larger areas of *thugyisa* granted in them. The figures of Katha are larger still and show that land granted as *thugyisa* was not included in the return from that district under column 4 of Statement X. In future all such grants should be included in Statement X.

**Waste land grants under the old rules.**

26. The lease of the Chaungba grant in Akyab was renewed for a period of 15 years and the revenue was enhanced from Rs. 1,251-13-0 to Rs. 1,938-3-0 (excluding cess). The revenue derived from grants in Hanthawaddy advanced by Rs. 2,136 owing to the assessment at enhanced rates of six grants on the expiration of the period of their old rates. There were no other changes calling for remarks.

*Akyab.*
*Hanthawaddy.*

**Land Acquisition.**

27. Revised Directions to the Land Acquisition Act were issued in April 1905. The duties of the various departments concerned in the course of acquisition were more clearly defined and the importance of protecting the interests of Government in appeals from the Collector's decision was emphasized. A revised edition of the Land Acquisition Manual is under preparation. The result of the scrutiny of the proceedings of Collectors made in this office calls for no special remark. Irregularities of procedure rarely occurred.

**Inspections.**

28. The number of offices which escaped inspection during the year was not very large and in two cases, those of the Subdivisional office, Buthidaung in Akyab, and the Subdivisional Office, Ma-ubin, the office had been inspected a few days before the close of the previous year. In Henzada no less than four Township Offices (Zalun, Henzada, Ôkpo and Lemyethna) went uninspected and in Tavoy and Myingyan two (Yebyu and Tavoy in the former, Kyaukpadaung and Sale in the latter). In Pegu, where the Deputy Commissioner's inspections might seem to have been insufficient, the exceptionally heavy work of the district rendered more inspection impossible. The number of offices found in actually bad order was comparatively small, and it is clear that the issue of the Burma Subdivisional and Township Office Manual is still producing an effect. In several cases where offices were found in bad order the cause was overwork. The Deputy Commissioner, Bassein, dwells on the need of relief in Bassein; he is supported by the late Commissioner (Mr. Porter) and the Financial Commissioner is prepared to consider favourably proposals in this sense. It is probable, however, that the sanctioning of an *Inkunwun* for Bassein will afford some temporary relief. The excuse of overwork is also put forward probably with good cause in the case of Wakèma, where clerks have proved so inefficient that the Deputy Commissioner, Myaungmya, addressed the Commissioner with a view to repealing the orders of Government, forbidding the imposition of fines on clerks. The Commissioner remarks that after consulting other Deputy Commissioners on this proposal he found himself unable to recommend it to Government. The Commissioner of Tenasserim remarks that the inspections of the Deputy Commissioner of Thatôn (Mr. Metcalfe) were good and thorough. Of district offices, those at Katha, Sagaing and Shwebo are said to have been in bad order during the year. Sickness among clerks at Katha had much to do with the state of matters there. There was no such excuse at Sagaing and Shwebo. Among Commissioners Mr. Todd-Naylor, Mr. Hartnoll, Mr. Houghton and Mr. Porter made especially thorough and frequent inspections. During the year Mr. Bayne inspected the Revenue Offices and Record-rooms at Pegu, Meiktila, Mandalay, and Toungoo, and the Township Office, Nyaunglebin; all were in good or fair order and the Meiktila office and Record-room were in very good order.

*Akyab.*
*Ma-ubin.*
*Henzada.*
*Tavoy.*
*Myingyan.*
*Pegu.*
*Bassein.*
*Myaungmya.*
*Thatôn.*
*Katha.*
*Sagaing.*
*Shwebo.*

**Work of Revenue Officer's.**

29. The remarks recorded in the district reports by the Deputy Commissioners and Commissioners regarding their subordinates are reproduced in a separate Appendix. The

Revenue Administration of the various districts was generally well conducted. The good work of Major Eliott at Moulmein, Mr. Christie at Pegu, Mr. English at Bassein and Mr. Thornton at Pyapôn is especially noticeable. Since the last report was written, Mr. Porter, C.I.E., who during the past three years has filled the post of Commissioner of the difficult Irrawaddy Division has retired from the service of Government. Mr. Porter's merits as an administrator are well known in Burma. It is sufficient to say here that in him Burma has lost a revenue officer of wide knowledge and exceptional zeal and ability. At Henzada the death of the Subdivisional Officer Maung Tin Gyaw, T.D.M., has robbed the province of one of the most distinguished and valuable among its Burman officers.

**Concluding remarks.**

30. The proposals relating to the increase of the clerical establishment of the subordinate revenue offices in the province and the enhancement of the rates of pay, alluded to in the report of last year as under the consideration of the Local Government, resulted in substantial increases of both establishment and pay. In Lower Burma 3rd clerks on Rs. 30 per mensem were added to the Pegu and Nyaunglebin Subdivisional offices and on Rs. 25 per mensem to the Tharrawaddy and Toungoo Subdivisional offices, while the pay of head clerks was raised from Rs. 50 to Rs. 60 in 20 Subdivisional offices and from Rs. 30 to Rs. 50 in 53 Township offices and that of 2nd clerks from Rs. 25 to Rs. 40 in 20 Subdivisional offices and from Rs. 25 to Rs. 30 in 13 Township offices. Proposals for a similar revision of establishments in Upper Burma are under consideration. A new edition of the District Office Manual appeared during the year and one of the Upper Burma Land Revenue Manual will issue shortly. The arrangement of the former has been much improved. A new edition of the Lower Burma Land Revenue Manual may possibly be undertaken in the near future. The process of simplifying registers, of systematizing and completing standing orders, and of collecting them in convenient manuals, which has been steadily pursued for the last five years, has undoubtedly led to a great improvement in the performance of Revenue work. District offices are now equipped with an almost complete set of Revenue Manuals, which are a very great improvement on their predecessors. For these revised Manuals, as well as for much other good work, the province is indebted to the ability, the zeal, and the unwearied industry of the Financial Commissioner's late Secretary, Mr. W. J. Keith.

*Pegu.*
*Tharrawaddy*
*Toungoo.*

*By order of the Financial Commissioner, Burma,*

RANGOON :
*Dated the 31st October 1905.*

R. C. S. KEITH,
*Secy. to the Financial Commissioner, Burma.*

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* This statement appears for the first time this year.

**Statement I.**—*Land Revenue.—Area assessed and Revenue Demand, Remissions, Collections and Outstandings for the year ended the 30th June 1905*—(Paragraphs 4—6 of Report, pages 2 to 8).

| Division and district. | Area assessed in acres. | Demand. | | Remissions. | | Collections. * | | Outstandings. |
|---|---|---|---|---|---|---|---|---|
| | | Arrears. | Current. | Arrears. | Current. | Arrears. | Current. | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | Acres. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| ARAKAN ... Akyab ... | 756,401 | 49 | 16,57,120 | ... | 4,095 | 49 | 16,52,468 | 557 |
| ARAKAN ... Northern Arakan | 10,924 | ... | 7,562 | ... | 5 | ... | 7,557 | ... |
| ARAKAN ... Kyaukpyu | 162,439 | ... | 2,43,278 | ... | 1,005 | ... | 2,40,945 | 1,328 |
| ARAKAN ... Sandoway ... | 71,515 | 4 | 1,13,974 | ... | 188 | 4 | 1,12,926 | 860 |
| PEGU. ... Rangoon Town | 8,500 | ... | 31,783 | ... | ... | ... | 31,783 | ... |
| PEGU. ... Hanthawaddy | 1,205,617 | ... | 34,75,075 | ... | 39,540 | ... | 34,31,232 | 4,303 |
| PEGU. ... Pegu ... | 832,574 | 19 | 19,41,605 | ... | 11,438 | 19 | 19,19,569 | 10,598 |
| PEGU. ... Tharrawaddy | 499,234 | 95 | 11,52,453 | 95 | 5,343 | ... | 11,47,082 | 28 |
| PEGU. ... Prome ... | 349,096 | ... | 4,95,725 | ... | 1,258 | ... | 4,94,427 | 40 |
| IRRAWADDY. Bassein ... | 629,733 | 64 | 14,07,793 | ... | 1,116 | 64 | 14,06,677 | ... |
| IRRAWADDY. Myaungmya | 586,559 | 1,230 | 15,15,921 | 401 | 9,702 | 829 | 15,04,711 | 1,508 |
| IRRAWADDY. Ma-ubin | 434,264 | 1,787 | 9,87,166 | 986 | 25,001 | 801 | 9,59,330 | 2,835 |
| IRRAWADDY. Pyapôn ... | 562,505 | 2,549 | 14,01,955 | 2 | 4,956 | 2,547 | 13,90,911 | 6,088 |
| IRRAWADDY. Henzada | 531,256 | 1,153 | 12,49,163 | 208 | 21,694 | 945 | 12,25,542 | 1,927 |
| TENASSERIM. Toungoo | 321,599 | 78 | 6,64,160 | ... | 1,077 | 78 | 6,63,083 | ... |
| TENASSERIM. Salween ... | 23,653 | ... | 24,858 | ... | 37 | ... | 24,738 | 83 |
| TENASSERIM. Thatôn ... | 589,696 | ... | 11,41,241 | ... | 56,395 | ... | 10,84,846 | ... |
| TENASSERIM. Amherst | 384,875 | 8 | 7,10,799 | ... | 82,506 | 8 | 6,18,255 | 10,038 |
| TENASSERIM. Tavoy ... | 119,082 | 568 | 2,16,076 | 111 | 2,432 | 457 | 2,13,234 | 410 |
| TENASSERIM. Mergui ... | 98,746 | 310 | 1,69,838 | 183 | 2,152 | 127 | 1,67,441 | 245 |
| MINBU ... Thayetmyo | 196,276 | 109 | 2,34,501 | 2 | 410 | 107 | 2,33,148 | 943 |
| MINBU ... Pakôkku | 41,474 | ... | 1,36,516 | ... | 64 | ... | 1,36,452 | ... |
| MINBU ... Minbu ... | 234,848 | 405 | 4,49,781 | ... | 153 | 405 | 4,49,628 | ... |
| MINBU ... Magwe ... | 14,614 | 508 | 53,862 | 40 | 8 | 468 | 53,146 | 708 |
| MANDALAY Mandalay | 155,898 | 32,747 | 7,18,596 | 664 | 11,341 | 32,083 | 6,84,135 | 23,120 |
| MANDALAY Bhamo ... | 17,702 | ... | 27,245 | ... | ... | ... | 27,245 | ... |
| MANDALAY Myitkyina | ... | ... | 18,543 | ... | 173 | ... | 18,370 | ... |
| MANDALAY Katha ... | 153,836 | ... | 2,00,245 | ... | 357 | ... | 1,99,888 | ... |
| MANDALAY Ruby Mines | 9,403 | ... | 17,393 | ... | 191 | ... | 17,132 | 70 |
| SAGAING... Shwebo ... | 3,679 | 1,810 | 23,169 | ... | 189 | 1,810 | 22,980 | ... |
| SAGAING... Sagaing ... | 446,533 | 1,201 | 5,01,805 | 152 | 436 | 1,049 | 4,99,360 | 2,009 |
| SAGAING... Lower Chindwin | 436,589 | ... | 3,12,446 | ... | 107 | ... | 3,12,339 | ... |
| SAGAING... Upper Chindwin | (a) 28,232 | ... | 79,089 | ... | 177 | ... | 76,513 | 2,399 |
| MEIKTILA Kyauksè | 185,194 | ... | 7,17,820 | ... | 3,848 | ... | 7,13,972 | ... |
| MEIKTILA Meiktila ... | 298,355 | ... | 4,25,627 | ... | 1,737 | ... | 4,23,890 | ... |
| MEIKTILA Yamèthin† | ‡102,651 | 1,193 | 1,58,681 | 20 | 369 | 1,173 | 1,58,249 | 63 |
| MEIKTILA Pyinmana† | ‡84,022 | (b) 513 | 1,88,317 | 90 | 205 | 423 | 1,87,547 | 565 |
| MEIKTILA Myingyan | 563,126 | ... | 4,72,662 | ... | 709 | ... | 4,71,953 | ... |
| Total for 1904-05 ... | ... | 46,400 | 2,33,43,843 | 2,954 | 2,90,414 | 43,446 | 2,29,82,704 | 70,725 |
| Total for *1903-04* ... | ... | *39,905* | *2,18,15,715* | *5,853* | *2,60,550* | *34,052* | *(b)2,15,08,765* | *(b)46,4* |

* Excess collections excluded. | † Subdivisions. | (a) Mingin subdivision only. | (b) Revised figures.
‡ Last year's figures should have been 1,13,249 acres and 82,420 acres.

**Statement** II.—*Water-rate.—Area assessed, Demand, Remissions, Collections and Outstandings for the year ended the 30th June 1905* (Paragraph 8 of Report, page 9).

| Division and district. | Area assessed in acres. | Demand. | | Remissions. | | Collections.* | | Outstandings. |
|---|---|---|---|---|---|---|---|---|
| | | Arrears. | Current. | Arrears. | Current. | Arrears. | Current. | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | Acres. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Sagaing — Shwebo ... | 21,366 | 2,878 | 27,750 | ... | 26 | 2,878 | 27,288 | 436 |
| Sagaing ... | 1,320 | ... | 2,693 | ... | 2 | ... | 2,661 | 30 |
| Meiktila — Kyauksè ... | 400 | ... | 1,550 | ... | ... | ... | 1,550 | .. |
| Meiktila ... | 59 | ... | 166 | ... | ... | ... | 166 | ... |
| Yamèthin ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Total for 1904-05 ... | 23,145 | 2,878 | 32,159 | ... | 28 | 2,878 | 31,665 | 466 |
| Total for *1903-04* ... | *17,725* | ... | *27,301* | ... | ... | ... | *24,423* | *2,878* |

**Statement** III-A.—*Capitation-tax.—Number of persons assessed, Demand, Remissions, Collections and Outstandings for the year ended the 30th June 1905*—(Paragraph 9 of Report, page 10).

| Division and district. | Number of persons assessed. | Demand. | | Remissions. | | Collections.* | | Outstandings. |
|---|---|---|---|---|---|---|---|---|
| | | Arrears. | Current. | Arrears. | Current. | Arrears. | Current. | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Arakan — Akyab ... ... | 105,531 | ... | 4,43,891 | ... | 3,743 | ... | 4,40,148 | ... |
| Northern Arakan ... | 4,874 | ... | 4,874 | ... | ... | ... | 4,874 | ... |
| Kyaukpyu ... | 41,116 | ... | 1,72,882 | ... | 3,931 | ... | 1,68,925 | 26 |
| Sandoway ... ... | 20,943 | ... | 76,507 | ... | 2,514 | ... | 73,993 | ... |
| Pegu — Hanthawaddy ... | 122,852 | ... | 4,96,264 | ... | 4,590 | ... | 4,91,674 | ... |
| Pegu ... ... | 86,340 | ... | 3,58,727 | ... | 2,460 | ... | 3,56,235 | 32 |
| Tharrawaddy ... | 87,144 | ... | 3,85,153 | ... | 2,740 | ... | 3,82,413 | ... |
| Prome ... ... | 70,420 | ... | 2,92,868 | ... | 2,819 | ... | 2,90,048 | 1 |
| Irrawaddy — Bassein ... ... | 79,952 | ... | 3,53,944 | ... | 4,217 | ... | 3,49,727 | ... |
| Myaungmya ... | 68,121 | 47 | 2,77,208 | ... | 4,739 | 47 | 2,72,469 | ... |
| Ma-ubin ... ... | 61,667 | ... | 2,65,085 | ... | 2,627 | ... | 2,62,348 | 110 |
| Pyapôn ... ... | 55,971 | ... | 2,40,988 | ... | 3,548 | ... | 2,37,440 | ... |
| Henzada ... ... | 100,910 | ... | 4,49,684 | ... | 2,297 | ... | 4,47,387 | ... |
| Tenasserim — Toungoo ... ... | 58,534 | 5 | 2,35,167 | ... | 2,638 | 5 | 2,32,529 | ... |
| Salween ... ... | 9,791 | ... | 20,848 | ... | 22 | ... | 20,826 | ... |
| Thatôn ... ... | 77,867 | ... | 3,13,315 | ... | 1,086 | ... | 3,12,229 | ... |
| Amherst ... ... | 54,787 | ... | 2,29,288 | ... | 1,309 | ... | 2,27,979 | ... |
| Tavoy ... ... | 24,786 | ... | 99,344 | ... | 966 | ... | 98,378 | ... |
| Mergui ... ... | 20,967 | ... | 78,103 | ... | 982 | ... | 77,121 | ... |
| Minbu ... Thayetmyo ... | 52,747 | ... | 2,11,215 | ... | 816 | ... | 2,10,399 | ... |
| Railway Company's employés. | ... | ... | 23,745 | ... | ... | ... | 23,745 | ... |
| Irrawaddy Flotilla Company's employés. | ... | ... | 3,932 | ... | ... | ... | 3,932 | ... |
| Total for 1904-05 ... ... | 12,05,320 | 52 | 50,33,032 | ... | 48,044 | 52 | 49,84,819 | 169 |
| Total for *1903-04* ... ... | †*11,71,251* | *45* | *49,13,655* | *31* | *45,389* | *14* | *48,68,214* | *52* |

* Excess collections excluded. | † Revised figures.

**Statement III-B.**—*Thathameda—Number of households assessed, Demand, Remissions, Collections and Outstandings for the year ended 30th June 1905—(Upper Burma only)*, (Paragraph 11 of Report, page 13).

| Division and district. | Number of households assessed. | Demand. | | Remissions. | | Collections.* | | Outstandings. |
|---|---|---|---|---|---|---|---|---|
| | | Arrears. | Current. | Arrears. | Current. | Arrears. | Current. | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Minbu ... Pakôkku ... | 78,723 | ... | 7,82,520 | ... | 4,841 | ... | 7,77,676 | ... |
| Minbu ... | 51,953 | 26 | 2,62,759 | 5 | 764 | 21 | 2,61,995 | ... |
| Magwe ... | 52,739 | 208 | 5,27,980 | 107 | 1,642 | 101 | 5,26,276 | 68 |
| Mandalay ... Mandalay ... | 38,267 | ... | 2,93,548 | ... | 3,269 | ... | 2,90,111 | 168 |
| Bhamo ... | 9,283 | ... | 1,06,394 | ... | 748 | ... | 1,04,147 | 1,499 |
| Myitkyina ... | 12,329 | ... | 83,081 | ... | 1,346 | ... | 81,529 | 206 |
| Katha ... | 38,047 | ... | 3,80 030 †2,624 | ... | 1,360 | ... | 3,78,542 †2,624 | 128 |
| Ruby Mines ... | 9,064 | ... | 89.151 †20,000 | ... | 2,449 | ... | 86,665 †20,000 | 37 |
| Sagaing ... Shwebo ... | 64,204 | 94 | 6,39,865 | ... | 7,095 | 94 | 6,32,770 | ... |
| Sagaing ... | 58,870 | ... | 2,85,109 | ... | 1,066 | ... | 2,84,103 | ... |
| Lower Chindwin ... | 59,963 | ... | 3,79,886 | ... | 546 | ... | 3,79,340 | ... |
| Upper Chindwin ... | 27,712 | 140 | 2,40.443 †500 | 119 | 1,389 | 21 | 2,39.054 †500 | ... |
| Meiktila ... Kyauksè ... | 32,730 | ... | 1,67,064 | ... | 578 | ... | 1,66,486 | ... |
| Meiktila ... | 50,228 | ... | 1,56,952 | ... | 1,179 | ... | 1,55.773 | ... |
| Yamèthin‡ ... | 28,862 | 200 | 1,06,097 | 33 | 976 | 167 | 1,05,721 | ... |
| Pyinmana‡ ... | 20.225 | 56 | 96,989 | 5 | 1,500 | 51 | 89,085 | 404 |
| Myingyan ... | 78,236 | ... | 2,33,529 | ... | 1,766 | ... | 2,31,763 | ... |
| Railway Company's employès. | ... | ... | 24,002 | ... | ... | ... | 24,002 | ... |
| Irrawaddy Flotilla Company's employés. | ... | ... | 3,933 | ... | ... | ... | 3,933 | ... |
| Employés of Bombay Burma Trading Corporation. | 2,342 | ... | 21,025 | ... | ... | ... | 21,025 | ... |
| Total for ... 1904-05 ... | 713,782 | 724 | 48,98,147 | 269 | 32,517 | 455 | 48,63,120 | 2,510 |
| 1903-04 ... | 693,504 | 1,212 | 46,41,173 | 275 | 29,222 | 837 | 46,11,328 | 723 |

* Excess collections excluded. † Tribute. ‡ Subdivisions.

**Statement IV-A.**—*Capitation-tax.—Classification of Exemptees for the year ended the 30th June 1905*—(Paragraph 10 of Report, page 13).

| Division and district. | Government servants and pensioners. | Priests and schoolmasters. | Village headmen and (in Upper Burma) *Ywasayes.* | Poverty and old age. | Immigrants. | Persons assessed to income-tax. | Others. | Total. |
|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Arakan ... Akyab ... ... | 676 | 999 | 1,183 | 8,431 | 13 | 23 | 6 | 11,331 |
| Northern Arakan ... | 287 | 2 | 9 | 115 | ... | ... | ... | 413 |
| Kyaukpyu ... ... | 310 | 421 | 517 | 5,068 | ... | 9 | 30 | 6,355 |
| Sandoway ... | 317 | 179 | 230 | 2,064 | 10 | 24 | 69 | 2,893 |
| Pegu ... Hanthawaddy ... | 817 | 1,538 | 801 | 7,316 | ... | 123 | 16 | 10,611 |
| Pegu ... ... | 778 | 1,003 | 522 | 4,365 | ... | 369 | 22 | 7,059 |
| Tharrawaddy ... | 911 | 737 | 669 | 8,435 | ... | 409 | 5 | 11,166 |
| Prome ... ... | 579 | 633 | 650 | 9,435 | ... | 112 | 3 | 11,412 |
| Irrawaddy ... Bassein ... ... | 541 | 604 | 699 | 6,237 | ... | 61 | ... | 8,142 |
| Myaungmya ... | 248 | 496 | 723 | 3,053 | ... | 176 | 24 | 4,720 |
| Ma-ubin ... ... | 336 | 653 | 422 | 3,906 | 34 | 248 | 4 | 5,603 |
| Pyapôn ... ... | 362 | 529 | 384 | 2,622 | 94 | 405 | ... | 4,396 |
| Henzada ... ... | 416 | 1,079 | 644 | 10,109 | 2 | 236 | 61 | 12,547 |
| Tenasserim ... Toungoo .. ... | 394 | 538 | 766 | 3,110 | 1 | 100 | ... | 4,909 |
| Salween ... ... | 255 | 39 | 112 | 112 | ... | ... | 1 | 519 |
| Thatôn ... ... | 688 | 1,140 | 443 | 5,956 | ... | 136 | 17 | 8,380 |
| Amherst ... ... | 590 | 1,283 | 361 | 4,808 | ... | 58 | ... | 7,100 |
| Tavoy ... ... | 589 | 815 | 187 | 3,577 | ... | 146 | 26 | 5,340 |
| Mergui ... ... | 438 | 283 | 159 | 1,693 | 66 | 87 | 5 | 2,731 |
| Minbu ... Thayetmyo ... ... | 544 | 549 | 719 | 6,638 | ... | 8 | 39 | 8,497 |
| Total for ... 1904-05 ... | 10,076 | 13,520 | 10,200 | 97,050 | 220 | 2,730 | 328 | 134,124 |
| 1903-04 ... | 9,766 | 13,561 | 10,130 | 90,881 | 72 | 2,551 | 585 | 127,546 |

**Statement IV-B.**—*Thathameda.—Classification of Exemptees for the year ended the 30th June 1905—(Upper Burma only)*, (Paragraph 12 of Report, Pagegraph 15).

| Division and district. | | Government servants and pensioners. | Priests and schoolmasters. | Village headmen and *ywasayes*. | Poverty. | Immigrants. | Newly married couples. | *Ywagaungs*. | Others. | Total. |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| Minbu | Pakôkku ... | 671 | 1,586 | 1,776 | 6,128 | 15 | 1,115 | 378 | 347 | 12,016 |
| | Minbu ... | 774 | 1,089 | 823 | 3,671 | 4 | 838 | 427 | 154 | 7,780 |
| | Magwe ... | 490 | 916 | 901 | 2,991 | 3 | 939 | 415 | 25 | 6,680 |
| Mandalay | Mandalay ... | 986 | 1,135 | 759 | 4,641 | ... | 473 | 448 | 29 | 8,471 |
| | Bhamo ... | 249 | 200 | 261 | 713 | 306 | 145 | 80 | 3 | 1,957 |
| | Myitkyina ... | 323 | 130 | 193 | 214 | 116 | 115 | 23 | 85 | 1,199 |
| | Katha ... | 538 | 743 | 968 | 1,142 | 11 | 408 | 296 | 37 | 4,143 |
| | Ruby Mines ... | 463 | 249 | 231 | 285 | 3 | 114 | 27 | 317 | 1,689 |
| Sagaing | Shwebo ... | 1,048 | 1,638 | 1,349 | 4,692 | ... | 915 | 470 | 161 | 10,273 |
| | Sagaing ... | 600 | 1,929 | 758 | 3,728 | ... | 679 | 298 | 247 | 8,239 |
| | Lower Chindwin | 543 | 1,604 | 1,054 | 3,194 | 4 | 478 | 139 | 148 | 7,164 |
| | Upper Chindwin | 772 | 687 | 735 | 2,633 | 26 | 456 | 243 | 33 | 5,585 |
| Meiktila | Kyauksè ... | 732 | 667 | 665 | 2,928 | 2 | 278 | 253 | 136 | 5,661 |
| | Meiktila ... | 834 | 1,222 | 902 | 2,569 | ... | 642 | 425 | 1,871 | 8,465 |
| | Yamèthin ... | 700 | 691 | 1,373 | 3,927 | ... | 902 | 426 | 107 | 8,126 |
| | Myingyan ... | 887 | 1,703 | 1,548 | 5,683 | 167 | 1,064 | 361 | 209 | 11,622 |
| Total for | 1904-05 ... | 10,610 | 16,189 | 14,296 | 49,139 | 657 | 9,561 | 4,709 | 3,909 | 109,070 |
| | *1903-04* .. | *9,632* | *16,075* | *14,196* | *49,739* | *332* | *9,735* | *4,513* | *1,768* | *105,990* |

**Statement V.**—*Land-rate in lieu of Capitation-tax.—Demand, Remissions, Collections and Balances for the year ended the 30th June 1905 Lower Burma only)*, (Paragraph 13 of Report, page 16).

| Division and district. | | Area assessed in acres. | Demand. | | Remissions. | | Collections.* | | Outstandings. |
|---|---|---|---|---|---|---|---|---|---|
| | | | Arrears. | Current. | Arrears. | Current. | Arrears. | Current. | |
| 1 | | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | Acres. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Arakan ... | Akyab ... | 1,066 | ... | 7,321 | ... | 64 | ... | 7,257 | ... |
| | Kyaukpyu ... | 311 | ... | 2,098 | ... | 33 | ... | 2,065 | ... |
| Pegu ... | Prome ... | 1,743 | ... | 19,292 | ... | 14 | ... | 19,278 | ... |
| Irrawaddy | Bassein ... | 784 | ... | 19,861 | ... | 145 | ... | 19,716 | ... |
| | Henzada ... | 3,135 | ... | 22,763 | ... | 201 | ... | 22,562 | ... |
| Tenasserim | Toungoo ... | 321 | ... | 11,678 | | 141 | ... | 11,537 | ... |
| Minbu ... | Thayetmyo ... | 292 | ... | 9,648 | ... | 39 | ... | 9,609 | ... |
| Total for | 1904-05 ... | 7,652 | ... | 92,661 | ... | 637 | ... | 92,024 | ... |
| | *1903-04* ... | *7,529* | ... | *88,317* | ... | *595* | ... | *87,722* | ... |

* Excess collections excluded.

**Statement VI.**—*Fishery Revenue.—Demand, Remissions, Collections and Outstandings for the year ended the 30th June 1905*—(Paragraph 14 of Report, page 17).

| Division and district. | Demand. | | | Remissions. | | Collections.* | | Outstandings. |
|---|---|---|---|---|---|---|---|---|
| | Arrears. | *Current.* | | Arrears. | Current. | Arrears. | Current. | |
| | | From net licenses. | From leased fisheries. | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | Rs. | Rs. | Rs. | Rs. | Rs | Rs. | Rs. | Rs. |
| **Arakan** ... Akyab ... | .. | 13,261 | 1,037 | ... | 15 | ... | 14,283 | ... |
| Kyaukpyu ... | ... | 15,304 | 370 | ... | ... | ... | 15,674 | ... |
| Sandoway ... | ... | 5,456 | 1,060 | ... | .. | ... | 6,516 | ... |
| **Pegu** ... Rangoon Town ... | ... | 6,060 | ... | ... | ... | ... | 6,060 | ... |
| Hanthawaddy ... | 255 | 21,693 | 1,67,685 | 208 | 400 | 47 | 1,88,978 | ... |
| Pegu ... ... | ... | 8,190 | 2,07,469 | ... | ... | ... | 2,15,659 | ... |
| Tharrawaddy ... | ... | 3,699 | ,,00,729 | ... | ... | ... | 2,04,428 | |
| Prome ... ... | ... | 5,510 | 30,293 | ... | ... | ... | 35,803 | |
| **Irrawaddy** Bassein ... | 297 | 12,619 | 2,97,112 | 99 | 18,588 | 198 | 2,89,939 | 1,204 |
| Myaungmya ... | ... | 18,962 | 1,27,683 | ... | ... | ... | 1,46,434 | 211 |
| Ma-ubin ... | 6,971 | 12,453 | 7,72,707 | 3,154 | 770 | 3,273 | 7,65,929 | 19,005 |
| Pyapôn ... | ... | 12,589 | 1,76,118 | ... | ... | ... | 1,87,603 | 1,104 |
| Henzada ... | ... | 14,017 | 2,02,476 | ... | ... | ... | 2,16,493 | ... |
| **Tenasserim** Toungoo ... | 1,785 | 3,242 | 45,995 | 815 | 245 | 970 | 48,992 | ... |
| Salween ... | ... | 170 | 70 | ... | ... | ... | 240 | ... |
| Thatôn ... | ... | 6,044 | 27,773 | ... | 2,144 | ... | 31,673 | ... |
| Amherst ... | ... | 8,329 | 2,544 | ... | ... | ... | 10,873 | ... |
| Tavoy ... ... | ... | 14,813 | 4,195 | ... | ... | ... | 19,008 | ... |
| Mergui ... | ... | 42,976 | 45,570 | ... | ... | ... | 88,546 | ... |
| **Minbu** ... Thayetmyo ... | ... | 3,247 | 1,822 | ... | ... | ... | 5,069 | ... |
| Pakôkku ... | 410 | 1,848 | 8,974 | ... | ... | 250 | 10,822 | 160 |
| Minbu ... ... | ... | 6,7:1 | 20,888 | ... | 566 | ... | 27,073 | ... |
| Magwe ... | ... | 1,905 | 1,782 | ... | ... | ... | 3,687 | ... |
| **Mandalay** Mandalay ... | 19,692 | 167 | 1,41,260 | ... | 5,645 | 18,145 | 1,19,722 | 17,607 |
| Bhamo... ... | ... | 590 | 31,989 | ... | ... | ... | 32,579 | ... |
| Myitkyina ... | ... | 1,259 | 10,182 | ... | ... | ... | 11,441 | ... |
| Katha .. ... | 1,640 | ... | 70,880 | 1,275 | 1,170 | 365 | 67,565 | 2,145 |
| Ruby Mines ... | ... | 145 | 23,730 | ... | ... | ... | 23,875 | ... |
| **Sagaing** ... Shwebo ... | ... | 492 | 5,613 | ... | ... | ... | 6,105 | ... |
| Sagaing ... | ... | 1,989 | 55,841 | ... | ... | ... | 57,830 | ... |
| Lower Chindwin ... | ... | 555 | 8,138 | .. | ... | ... | 8,693 | ... |
| Upper Chindwin ... | ... | 1,873 | 9,393 | ... | ... | ... | 11,266 | ... |
| **Meiktila** ... Kyaukse ... | ... | 230 | 2,630 | ... | ... | ... | 2,860 | ... |
| Meiktila ... | ... | 478 | ... | ... | ... | ... | 478 | ... |
| Yamèthin ... | ... | 287 | 11,055 | ... | ... | ... | 11,342 | ... |
| Myingyan ... | ... | 7,140 | 10,123 | .. | 127 | ... | 17,136 | ... |
| **Total for** 1904-05 ... ... | 31,050 | 2,54,343 | 27,25,186 | 5,551 | 29,670 | 23,248 | 29,10,674 | 41,436 |
| *1903-04* ... ... | *9,784* | *2,47,182* | *26,60,704* | *1,909* | *29,719* | *7,875* | *28,47,117* | *31,050* |

* Excess collections excluded.

**Statement VII.**—*Miscellaneous Land Revenue.—Collections for the year ended the 30th June 1905*—(Paragraph 15 of Report, page 22).

| Division and district. | | Rent of ~~town~~ lands not credited to Local Funds. | Fees, rents and royalties on | | Receipts under Village Act / Regulation. | Survey fees for *pottas*. | Other miscellaneous land revenue. | Total. |
|---|---|---|---|---|---|---|---|---|
| | | | "Other" minerals. | Petroleum, rubies, jade and amber. | | | | |
| 1 | | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Arakan | Akyab | 373 | 337 | 1,287 | 5,952 | 357 | 169 | 8,475 |
| | Kyaukpyu | 88 | 1,352 | 1,602 | 1,272 | 2,111 | 103 | 6,528 |
| | Sandoway | 87 | 141 | ... | 784 | 415 | 13 | 1,440 |
| Pegu | Rangoon Town | ... | ... | ... | ... | ... | ... | ... |
| | Hanthawaddy | 3,735 | 4,770 | ... | 17,668 | 1,662 | 383 | 28,218 |
| | Pegu | 10,692 | 1,345 | ... | 11,618 | 505 | 145 | 24,305 |
| | Tharrawaddy | 2,222 | 495 | ... | 17,965 | 43 | 2,104 | 22,829 |
| | Prome | 2,165 | 599 | 640 | 18,978 | 31 | 1,734 | 24,147 |
| Irrawaddy | Bassein | 3,601 | 2,157 | ... | 14,096 | 3,586 | 1,187 | 24,627 |
| | Myaungmya | 4,684 | 1,146 | ... | 10,339 | 4,173 | ... | 20,342 |
| | Ma-ubin | 3,146 | 100 | ... | 7,911 | 904 | 5,193 | 17,254 |
| | Pyapôn | 7,992 | 20 | ... | 9,568 | 4,105 | 825 | 22,510 |
| | Henzada | 806 | 131 | ... | 15,340 | 2,118 | 906 | 19,301 |
| Tenasserim | Toungoo | 5,040 | 230 | ... | 3,852 | 8,853 | 1,656 | 19,631 |
| | Salween | ... | ... | ... | 300 | ... | ... | 300 |
| | Thatôn | 387 | 2,180 | ... | 12,266 | 1,489 | 2,360 | 18,682 |
| | Amherst | ... | 2,066 | ... | 3,656 | 8,542 | 640 | 14,904 |
| | Tavoy | 5 | 1,462 | ... | 636 | 414 | 1,012 | 3,529 |
| | Mergui | ... | 4,608 | ... | 1,073 | 500 | 14,800 | 20,981 |
| Minbu | Thayetmyo | 786 | 1,485 | 12,174 | 8,342 | 615 | 1,169 | 24,571 |
| | Pakôkku | 351 | 943 | 2,62,991 | 3,881 | ... | 11 | 2,68,177 |
| | Minbu | 1,210 | 6,312 | ... | 7,859 | ... | 237 | 15,618 |
| | Magwe | 910 | 399 | 9,34,604 | 14,632 | ... | ... | 9,50,545 |
| Mandalay | Mandalay | 10,710 | 2,645 | ... | 2,742 | 1,014 | 8,042 | 25,153 |
| | Bhamo | 1,512 | 415 | ... | 194 | 560 | 58 | 2,739 |
| | Myitkyina | 1,429 | 500 | 50,620 | 188 | 425 | 58 | 53,220 |
| | Katha | 962 | 225 | ... | 1,524 | 65 | ... | 2,776 |
| | Ruby Mines | 2,214 | 588 | 3,38,265 | 641 | 1,928 | 6 | 3,43,642 |
| Sagaing | Shwebo | 801 | 317 | 1,280 | 4,954 | 1,578 | 351 | 9,281 |
| | Sagaing | 423 | 1,763 | ... | 2,779 | 202 | 85 | 5,252 |
| | Lower Chindwin | 493 | 3,307 | ... | 1,451 | 110 | 375 | 5,736 |
| | Upper Chindwin | 584 | 1,235 | ... | 1,585 | 38 | 74 | 3,516 |
| Meiktila | Kyauksè | 2,349 | 2,100 | ... | 3,308 | 98 | 178 | 8,033 |
| | Meiktila | 4,437 | 559 | ... | 11,259 | 5 | 345 | 16,605 |
| | Yamèthin | 2,517 | 835 | ... | 8,181 | 200 | 25 | 11,758 |
| | Myingyan | 709 | 816 | 3,99,058 | 8,362 | 158 | 221 | 4,09,324 |
| Total for | 1904-05 | 77,420 | 47,583 | 20,02,521 | 2,35,156 | 46,804 | 44,465 | 24,53,949 |
| | *1903-04* | *66,191* | *39,815* | *14,69,324* | *1,83,820* | *1,05,749* | *43,253* | *19,08,152* |

**Statement VIII.**—*Revenue Proceedings against defaulters during the year ended the 30th June 1905*—(Paragraph 22 of Report, page 35).

| Division and district. | Number of | | | | | | | | Amount of arrears | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Notices. | Warrants of arrest. | *Warrants of attachment of property.* | | *Persons* | | *Sales of property.* | | for realization of which application was made. | Realized. |
| | | | Moveable. | Immoveable. | Arrested | Committed to jail. | Moveable. | Immoveable. | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| | | | | | | | | | Rs. | Rs. |
| ARAKAN ... Akyab ... | 2,298 | 1,269 | 352 | 906 | 539 | 4 | 40 | 271 | 50,701 | 42,975 |
| ARAKAN ... Kyaukpyu | 116 | 1,015 | 312 | 86 | 451 | ... | 5 | 7 | 10,896 | 7,399 |
| ARAKAN ... Sandoway ... | 631 | 600 | 5 | 3 | 262 | 40 | 1 | 1 | 4,540 | 3,164 |
| PEGU ... Rangoon Town | 1,678 | 24 | 3 | 384 | 1 | ... | ... | 8 | 7,523 | 7,421 |
| PEGU ... Hanthawaddy ... | 3,090 | 1,126 | 729 | 1,936 | 172 | ... | 12 | 76 | 1,58,593 | 1,45,377 |
| PEGU ... Pegu ... | 1,238 | 163 | 222 | 720 | 2 | ... | 7 | 67 | 75,372 | 62,000 |
| PEGU ... Tharrawaddy ... | 484 | 104 | 92 | 203 | 39 | ... | ... | 148 | 9,853 | 6,202 |
| PEGU ... Prome .. | 475 | 1,020 | 470 | 256 | 216 | 1 | 2 | 105 | 5,186 | 3,052 |
| IRRAWADDY. Bassein ... | 1,389 | 1,100 | 314 | 537 | 81 | ... | 49 | 102 | 1,15,324 | 1,02,342 |
| IRRAWADDY. Myaungmya ... | 1,533 | 936 | 342 | 889 | 259 | ... | 2 | 86 | 38,739 | 28,232 |
| IRRAWADDY. Ma-ubin ... | 4,047 | 665 | 520 | 685 | 413 | ... | 26 | 93 | 2,48,468 | 2,37,912 |
| IRRAWADDY. Pyapôn ... | 1,511 | 442 | 225 | 471 | 139 | ... | 13 | 16 | 1,16,738 | 93,061 |
| IRRAWADDY. Henzada ... | 1,765 | 99 | 77 | 379 | 22 | ... | 4 | 90 | 30,910 | 28,730 |
| TENASSERIM. Toungoo ... | 631 | 430 | 41 | 372 | 226 | ... | ... | 39 | 12,553 | 8,258 |
| TENASSERIM. Thatôn ... | 324 | 179 | 25 | 386 | 127 | ... | 10 | 52 | 15,653 | 10,120 |
| TENASSERIM. Amherst ... | 1,587 | 1,167 | 40 | 1,090 | 72 | ... | ... | 46 | 14,339 | 10,359 |
| TENASSERIM. Tavoy ... | 643 | 275 | 19 | 49 | 117 | ... | 3 | 18 | 3,728 | 2,917 |
| TENASSERIM. Mergui ... | 124 | 110 | ... | 27 | 10 | ... | ... | 14 | 3,874 | 2,249 |
| MINBU ... Thayetmyo ... | 724 | 211 | 31 | 89 | 116 | 7 | 2 | 16 | 3,636 | 3,202 |
| MINBU ... Pakôkku ... | 644 | 44 | 14 | 19 | 34 | 1 | 1 | 2 | 6,604 | 5,529 |
| MINBU ... Minbu ... | 893 | 13 | 38 | 3 | 10 | ... | ... | ... | 6,966 | 6,754 |
| MINBU ... Magwe ... | 270 | 1 | 28 | ... | 1 | ... | ... | 3 | 2,040 | 1,779 |
| MANDALAY Mandalay ... | 2,031 | 211 | 417 | 92 | 24 | ... | 8 | 4 | 97,095 | 78,982 |
| MANDALAY Bhamo ... | 94 | 1 | 8 | 1 | ... | ... | ... | ... | 1,044 | 802 |
| MANDALAY Myitkyina ... | 107 | 7 | 8 | ... | 2 | ... | ... | ... | 1,421 | 1,287 |
| MANDALAY Katha ... | 140 | 18 | 68 | 3 | ... | ... | 2 | 1 | 20,525 | 17,249 |
| MANDALAY Ruby Mines ... | 108 | 32 | 80 | 1 | 12 | 9 | ... | 1 | 5,954 | 5,030 |
| SAGAING Shwebo ... | 389 | 13 | 23 | 4 | 13 | ... | 4 | 2 | 3,459 | 2,945 |
| SAGAING Sagaing ... | 988 | 34 | 12 | ... | 7 | ... | ... | ... | 17,194 | 17,194 |
| SAGAING Lower Chindwin | 425 | 17 | 12 | 4 | 2 | ... | 1 | ... | 2,156 | 1,849 |
| SAGAING Upper Chindwin | 46 | ... | 4 | ... | ... | ... | ... | ... | 1,132 | 841 |
| MEIKTILA Kyauksè ... | 370 | 14 | 39 | 10 | 2 | ... | 2 | 2 | 8,707 | 8,417 |
| MEIKTILA Meiktila ... | 508 | 41 | 50 | 6 | 6 | ... | 2 | ... | 2,968 | 2,873 |
| MEIKTILA Yamèthin ... | 1,455 | 10 | 112 | 18 | 3 | ... | 1 | 1 | 9,345 | 8,708 |
| MEIKTILA Myingyan ... | 281 | 2 | 2 | 4 | 2 | ... | 1 | ... | 1,871 | 1,643 |
| Total for 1904-05 ... | 33,037 | 11,393 | 4,734 | 9,633 | 3,382 | 62 | 198 | 1,271 | 11,15,107 | 9,66,854 |
| Total for 1903-04 ... | *35,799* | *14,675* | *5,271* | *7,404* | *6,883* | *78* | *173* | *921* | *6,34,034* | *5,56,677* |

**Statement IX.**—*Commission paid for assessment and collection of revenue during the year ended the 30th June 1905*—(Paragraph 23 of Report, page 36).

PART I.—*Thugyis'* commission (Lower Burma only).

| Division and district. | Number of *thugyis.* | Commission due on account of the year's collections. | Deductions made from *thugyis'* commission. | Balance payable. | Amount actually disbursed within the year. | Average amount paid to each *thugyi.* |
|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | | Rs. | Rs. | Rs. | Rs. | Rs. |
| ARAKAN ... Akyab ... | 26 | 48,318 | 12,530 | 35,788 | 35,158 | 1,352 |
| ARAKAN ... Kyaukpyu... | 39 | 27,984 | 4,097 | 23,887 | 22,488 | 577 |
| ARAKAN ... Sandoway ... | 8 | 6,938 | 2,499 | 4,439 | 4,439 | 555 |
| PEGU ... Rangoon Town ... | 9 | 2,128 | ... | 2,128 | 1,978 | 220 |
| PEGU ... Hanthawaddy ... | 23 | 94,646 | 19,166 | 75,480 | 73,292 | 3,187 |
| PEGU ... Pegu ... ... | 11 | 36,586 | 11,034 | 25,552 | 24,890 | 2,263 |
| PEGU ... Tharrawaddy ... | 15 | 35,727 | 7,817 | 27,910 | 27,294 | 1,820 |
| PEGU ... Prome ... ... | 19 | 21,859 | 7,419 | 14,440 | 14,376 | 757 |
| IRRAWADDY ... Bassein ... ... | 18 | 36,988 | 14,434 | 22,554 | 22,504 | 1,250 |
| IRRAWADDY ... Myaungmya ... | 7 | 25,553 | 7,020 | 18,533 | 18,533 | 2,648 |
| IRRAWADDY ... Ma-ubin ... ... | 6 | 13,157 | 3,350 | 9,807 | 9,807 | 1,634 |
| IRRAWADDY ... Pyapôn ... ... | 4 | 11,856 | 3,137 | 8,719 | 8,536 | 2,134 |
| IRRAWADDY ... Henzada ... ... | 27 | 62,044 | 17,438 | 44,606 | 44,606 | 1,652 |
| TENASSERIM ... Toungoo ... ... | 12 | 15,052 | 3,770 | 11,282 | 11,201 | 933 |
| TENASSERIM ... Salween ... ... | 6 | 4,893 | ... | 4,893 | 4,893 | 815 |
| TENASSERIM ... Thatôn ... ... | 10 | 20,967 | 6,936 | 14,031 | 13,303 | 1,330 |
| TENASSERIM ... Amherst ... ... | 29 | 24,117 | 5,204 | 18,913 | 18,787 | 648 |
| TENASSERIM ... Tavoy ... ... | 20 | 12,679 | 3,919 | 8,760 | 8,281 | 414 |
| TENASSERIM ... Mergui ... ... | 5 | 4,889 | 1,065 | 3,824 | 3,824 | 765 |
| MINBU ... Thayetmyo ... | 19 | 7,059 | 639 | 6,420 | 6,391 | 336 |
| Total for 1904-05 ... ... | 313 | 5,13,440 | 1,31,474 | 3,81,966 | 3,74,581 | 1,197 |
| Total for *1903-04* ... ... | *325* | *5,35,131* | *1,35,216* | *3,99,915* | *3,89,884* | *1,200* |

**Statement IX.**—*Commission paid for assessment and collection of revenue during the year ended the 30th June 1905*—(Paragraph 23 of Report, page 36).—concluded.

PART II.—*Village Headmen's commission.*

| Division and district. | Number of revenue-collecting village headmen. | Commission due on account of the year's collections. | Amount actually disbursed within the year. | Average amount paid to each headman. |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| | | Rs. | Rs. | Rs. |
| ARAKAN ... Akyab ... ... ... | 705 | 75,411 | 73,633 | 104 |
| Northern Arakan ... ... | 18 | 610 | 610 | 34 |
| Kyaukpyu ... ... ... | 123 | 8,817 | 8,691 | 71 |
| Sandoway ... ... ... | 131 | 7,324 | 7,235 | 55 |
| PEGU ... ... Rangoon Town ... ... | 3 | 62 | 62 | 21 |
| Hanthawaddy ... ... | 480 | 92,777 | 89,605 | 187 |
| Pegu ... ... ... | 365 | 61,632 | 55,639 | 152 |
| Tharrawaddy... ... ... | 424 | 50,692 | 50,609 | 119 |
| Prome .. ... ... | 436 | 23,323 | 23,265 | 53 |
| IRRAWADDY ... Bassein ... ... .. | 420 | 42,698 | 42,515 | 101 |
| Myaungmya ... ... ... | 454 | 55,503 | 55,503 | 122 |
| Ma-ubin ... ... ... | 366 | 37,211 | 37,077 | 101 |
| Pyapôn ... ... ... | 347 | 52,500 | 52,255 | 151 |
| Henzada ... ... ... | 298 | 33,120 | 33,120 | 111 |
| TENASSERIM ... Toungoo ... ... ... | 499 | 40,941 | 39,883 | 80 |
| Thatôn ... ... ... | 364 | 53,292 | 52,860 | 145 |
| Amherst ... ... ... | 159 | 20,461 | 20,461 | 129 |
| Tavoy ... ... ... | 71 | 7,926 | 6,724 | 95 |
| Mergui ... ... ... | 129 | 10,649 | 10,289 | 80 |
| MINBU ... Thayetmyo ... ... ... | 592 | 38,815 | 38,531 | 65 |
| Pakôkku ... ... ... | 905 | 87,885 | 85,918 | 95 |
| Minbu ... ... ... | 378 | 54,995 | 54,993 | 145 |
| Magwe ... ... ... | 441 | 56,393 | 55,837 | 126 |
| MANDALAY ... Mandalay ... ... ... | 384 | 73,807 | 65,522 | 171 |
| Bhamo ... ... ... | 228 | 11,647 | 10,531 | 46 |
| Myitkyina ... ... ... | 144 | 8,138 | 8,008 | 56 |
| Katha ... ... ... | 483 | 54,390 | 54,390 | 113 |
| Ruby Mines ... ... ... | 133 | 10,026 | 9,971 | 75 |
| SAGAING ... Shwebo ... ... ... | 632 | 68,274 | 68,274 | 108 |
| Sagaing ... ... ... | 259 | 72,155 | 71,128 | 275 |
| Lower Chindwin ... ... | 310 | 66,616 | 66,616 | 215 |
| Upper Chindwin ... ... | 442 | 31,615 | 31,038 | 70 |
| MEIKTILA ... Kyauksè ... ... ... | 335 | 65,727 | 66,512 | 199 |
| Meiktila ... ... ... | 356 | 55,016 | 53,540 | 150 |
| Yamèthin ... ... ... | 781 | 51,831 | 50,686 | 65 |
| Myingyan ... ... ... | 524 | 69,275 | 69,275 | 132 |
| Total for 1904-05 ... ... ... | 13,119 | 15,51,554 | 15,20,806 | 116 |
| *1903-04* ... ... ... | *12,835* | *14,33,256* | *13,58,871* | *106* |

Statement X.—*Area granted or leased during the year ended the 30th June 1905* (Paragraph 24 of Report, page 38).

| Division and district. | | Area granted or leased for cultivation. | Area granted revenue free for religious edifices. | Area granted revenue free for public purposes. |
|---|---|---|---|---|
| 1 | | 2 | 3 | 4 |
| | | Acres. | Acres. | Acres. |
| ARAKAN ... | Akyab ... | 4,862 | 15·29 | 3·11 |
| | Kyaukpyu ... | 2,859 | 4·08 | ·61 |
| | Sandoway... | 297 | ... | ... |
| PEGU ... ... | Rangoon Town ... | ·68 | ... | 131·98 |
| | Hanthawaddy ... | 324 | 7·62 | 3·79 |
| | Pegu ... ... | 675 | 12·30 | ... |
| | Tharrawaddy ... | 2,632 | 21·85 | 1·24 |
| | Prome ... ... | 338·92 | 4·39 | ·63 |
| IRRAWADDY ... | Bassein ... ... | 4,463 | 4·61 | ·20 |
| | Myaungmya ... | 2,704 | ·71 | ... |
| | Ma-ubin ... ... | 716 | 3·00 | ... |
| | Pyapôn ... ... | 11,119·85 | ·77 | ·78 |
| | Henzada ... ... | 2,240 | 1·17 | 1·00 |
| TENASSERIM ... | Toungoo ... ... | 11,231 | 7·34 | ·46 |
| | Salween ... ... | 304 | ... | ... |
| | Thatôn ... ... | 9,010 | 10·52 | ... |
| | Amherst ... ... | 23,373 | 12·60 | ... |
| | Tavoy ... ... | 294 | ·36 | ... |
| | Mergui ... ... | 193·29 | 3·67 | ... |
| MINBU ... ... | Thayetmyo ... | 1,087 | 3·59 | ... |
| | Pakôkku ... ... | ... | 2·26 | ... |
| | Minbu ... ... | ... | 5·85 | ... |
| | Magwe ... ... | ... | 7·38 | ... |
| MANDALAY ... | Mandalay ... | 3,996 | 2·37 | ... |
| | Bhamo ... | 1,182 | ... | ... |
| | Myitkyina... ... | 826·07 | 3·96 | 330·21 |
| | Katha ... ... | ... | 9·96 | ... |
| | Ruby Mines ... | ... | 5·00 | 58·46 |
| SAGAING ... ... | Shwebo ... ... | 1,369 | 3·37 | ... |
| | Sagaing ... ... | 734·47 | 3·86 | 6·14 |
| | Lower Chindwin ... | 413 | ... | ·13 |
| | Upper Chindwin ... | 62·59 | ·51 | ... |
| MEIKTILA ... | Kyauksè ... ... | 5·38 | 2·80 | ... |
| | Meiktila ... ... | ... | 11·03 | ... |
| | Yamèthin ... ... | 12·75 | 4·47 | 61·54 |
| | Myingyan ... ... | 351 | 2·00 | ·04 |
| Total for | 1904-05 ... ... | 87,676 | 178·69 | 600·26 |
| | *1903-04* ... ... | *110,776* | *170·51* | *36·47* |

Statement X-A.—*Total value of assignments of land revenue up to the 31st March 1905* (Paragraph 25 of Report, page 40).

| Division and district. | | Total value of assignments of land revenue at the beginning of the year. | Total value of assignments of land revenue added during the year. | Total value of assignments of land revenue subtracted during the year. | Total value of assignments of land revenue at the end of the year. |
|---|---|---|---|---|---|
| 1 | | 2 | 3 | 4 | 5 |
| A.—FOR THE MAINTENANCE OF PUBLIC SERVANTS. | | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. |
| MINBU | Pakôkku | 5,409 9 2 | 37 8 0 | ..... | 5,447 1 2 |
| | Minbu | 74 8 0 | ..... | ..... | 74 8 0 |
| MANDALAY | Bhamo | 3,079 0 0 | 79 0 0 | ..... | 3,158 0 0 |
| | Myitkyina | ..... | 493 0 0 | ..... | 493 0 0 |
| | Katha | 31 4 0 | 1,409 14 0 | ..... | 1,441 2 0 |
| | Ruby Mines | 894 13 6 | 174 4 9 | ..... | 1,069 2 3 |
| SAGAING | Shwebo | 323 9 7 | ..... | ..... | 323 9 7 |
| | Upper Chindwin | 1,856 8 0 | ..... | ..... | 1,856 8 0 |
| MEIKTILA | Kyauksè | 273 4 0 | ..... | ..... | 273 4 0 |
| | Meiktila | 200 7 0 | 24 12 0 | ..... | 225 3 0 |
| | Yamèthin | 160 0 0 | 157 7 0 | ..... | 317 7 0 |
| | Myingyan | 910 8 2 | ..... | ..... | 910 8 2 |
| | Total, A | 13,213 7 5 | 2,375 13 9 | ..... | 15,589 5 2 |
| B.—FOR OTHER PURPOSES. | | | | | |
| ARAKAN | Akyab | 273 5 6 | 0 7 5 | ..... | 273 12 11 |
| | Kyaukpyu | 58 15 2 | 4 5 7 | ..... | 63 4 9 |
| | Sandoway | 39 1 2 | ..... | ..... | 39 1 2 |
| PEGU ... | Rangoon Town | 3,594 1 7 | ..... | ..... | 3,594 1 7 |
| | Hanthawaddy | 141 6 7 | 4 4 11 | ..... | 145 11 6 |
| | Pegu ... | 342 0 7 | 26 3 7 | ..... | 368 4 2 |
| | Tharrawaddy | 406 9 7 | 46 6 3 | ..... | 452 15 10 |
| | Prome | 105 13 11 | 5 10 1 | ..... | 111 8 0 |
| IRRAWADDY | Bassein | 69 3 6 | 5 12 0 | ..... | 74 15 6 |
| | Myaungmya | 134 15 7 | 24 9 11 | ..... | 159 9 6 |
| | Ma-ubin | 273 2 6 | ..... | ..... | 273 2 6 |
| | Pyapôn | ..... | ..... | ..... | ..... |
| | Henzada | 61 14 7 | 3 15 9 | ..... | 65 14 4 |
| TENASSERIM | Toungoo | 54 3 2 | 7 6 8 | ..... | 61 9 10 |
| | Salween | 12 5 8 | ..... | ..... | 12 5 8 |
| | Thatôn | 68 1 1 | 16 10 2 | ..... | 84 11 3 |
| | Amherst | 379 3 8 | 56 10 7 | ..... | 435 14 3 |
| | Mergui | 14 0 11 | 11 0 2 | ..... | 25 1 1 |
| MINBU | Thayetmyo | 51 10 7 | 3 15 1 | ..... | 55 9 8 |
| | Pakôkku | 702 14 9 | 1 8 0 | ..... | 704 6 9 |
| | Minbu | 3,475 10 2 | 5 5 7 | ..... | 3,480 15 9 |
| | Magwe | 23 5 7 | 5 7 6 | ..... | 28 13 1 |
| MANDALAY | Mandalay | 289 12 2 | 3 5 0 | ..... | 293 1 2 |
| | Bhamo | 18 9 1 | ..... | ..... | 18 9 1 |
| | Myitkyina | 305 8 2 | 3 1 2 | ..... | 308 9 4 |
| | Katha | 126 8 5 | 7 11 10 | ..... | 134 4 3 |
| | Ruby Mines | 33 2 0 | 4 3 9 | ..... | 37 5 9 |
| SAGAING | Shwebo | 19 9 8 | 2 14 1 | ..... | 22 7 9 |
| | Sagaing | 1,698 4 9 | 9 14 7 | ..... | 1,708 3 4 |
| | Lower Chindwin | 12 13 11 | 2 9 6 | ..... | 15 7 5 |
| | Upper Chindwin | 418 2 11 | 2 8 9 | ..... | 420 11 8 |
| MEIKTILA | Kyauksè | 62 5 2 | 8 7 0 | ..... | 70 12 2 |
| | Meiktila | 71 13 0 | 6 4 8 | ..... | 78 1 8 |
| | Yamèthin | 50 12 10 | 11 0 0 | ..... | 61 12 10 |
| | Myingyan | 708 14 1 | 1 2 7 | ..... | 710 0 8 |
| | Total, B | 14,098 6 0 | 292 14 2 | ..... | 14,391 4 2 |
| Total for | 1904-05 | 27,311 13 5 | 2,668 11 11 | ..... | 29,980 9 4 |
| | *1903-04* | *21,457 3 8* | *5,854 9 9* | ..... | *27,311 13 5* |

Statement XI.—*Sales, Mortgages and Redemptions of Land during the year ended the 30th June 1905*—(Paragraph 19, page 31).

| District. | Sales. | | Mortgages | | | | Redemptions. |
|---|---|---|---|---|---|---|---|
| | | | *During year of report.* | | *At the end of the year.* | | |
| | Area. | Amount of purchase-money or value of consideration. | Area. | Amount for which mortgaged. | Total area under mortgage. | Amount for which mortgaged. | Area redeemed during the year. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| | Acres. | Rs. | Acres | Rs. | Acres. | Rs. | Acres. |
| Akyab ... ... | 22,818 | 637,906 | 3,400 | 50,753 | 9,988 | 166,645 | 5,666 |
| Kyaukpyu ... ... | 733 | 19,835 | 629 | 14,281 | 5,975 | 137,008 | 632 |
| Sandoway ... ... | 853 | 36,807 | 978 | 25,428 | 2,995 | 86,081 | 948 |
| Hanthawaddy ... ... | 97,566 | 4,014,863 | 86,961 | 2,619,493 | 197,331 | 6,185,846 | 68,986 |
| Pegu ... ... | 72,605 | 2,459,796 | 34,311 | 1,029,217 | 66,170 | 1,779,115 | 27,095 |
| Tharrawaddy ... ... | 49,577 | 2,037,334 | 21,941 | 733,044 | 41,788 | 1,358,744 | 14,151 |
| Prome ... ... | 13,977 | 561,852 | †6,919 | †237,942 | 32,676 | 1,254,985 | 6,327 |
| Ma-ubin ... ... | 24,607 | 810,931 | 18,249 | 678,122 | 42,155 | 1,291,794 | 9,906 |
| Pyapôn ... ... | 61,519 | 2,116,641 | 66,285 | 2,070,860 | 132,113 | 3,973,374 | 45,766 |
| Bassein ... ... | 38,204 | 820,528 | 34,080 | 634,957 | 52,705 | 1,029,868 | 17,667 |
| Henzada ... ... | 21,986 | 1,086,699 | 8,504 | 331,864 | † 16,777 | † 563,324 | 5,292 |
| Myaungmya ... ... | 38,120 | 987,158 | †43,054 | †912,521 | 71,412 | 1,582,798 | 32,988 |
| Toungoo ... ... | 20,733 | 659,457 | 10,943 | 292,331 | 21,857 | 517,811 | 5,243 |
| Thatôn ... ... | 38,524 | 3,303,313 | 29,092 | 1,469,796 | 54,361 | 2,711,477 | 20,707 |
| Amherst ... ... | 13,191 | 475,623 | 6,991 | 194,299 | † 16,182 | † 486,466 | 3,810 |
| Tavoy .. ... | 2,852 | 199,722 | 1,127 | 54,793 | 4,284 | 159,710 | 1,070 |
| Mergui ... ... | 1,260 | 42,130 | 730 | 29,310 | 2,533 | 62,539 | 717 |
| Thayetmyo ... ... | 724 | 37,412 | ... | ... | 10 | 1,000 | 616 ‡ |
| Minbu ... ... | 62 | 2,677 | 19 | 430 | 239 | 19,506 | 10 |
| Magwe ... ... | 384 | 5,529 | 9,845 | 211,095 | 220,373 | 4,146,050 | 1,784 |
| Mandalay ... ... | 7,677 | 125,061 | 30 | 1,425 | 354 | 5,453 | 4 |
| Katha ... ... | 1,165 | 8,818 | 104 | 660 | 1,007 | 7,477 | 91 |
| Sagaing ... ... | 1,247 | 44,018 | 208 | 9,130 | 558 | 12,845 | 21 |
| Lower Chindwin ... | 161 | 7,740 | 242 | 7,116 | 1,241 | 35,271 | 22 |
| Kyauksè ... ... | 6,224 | 79,531 | 2,991 | 73,275 | 16,904 | 583,379 | 1,162 |
| Meiktila ... ... | 275 | 9,480 | ... | ... | ... | ... | ... |
| Yamèthin ... ... | 1,830 | 70,258 | ... | ... | 48 | 1,202 | ... |
| Myingyan ... ... | 691 | 23,990 | 79 | 1,625 | 359 | 13,575 | 579 |
| Total for 1904-05 ... | 539,565 | 20,685,109 | 387,712 | 11,683,767 | 1,012,395 | 28,173,343 | 271,260 |
| Total for *1903-04* ... | *554,213* | *18,920,033* | ** 297,926* | ** 8,332,791* | ** 906,705* | ** 23,146,706* | *269,345* |

* Revised figures due to inclusion of figures for the Kyauksè district uuder these columns.
† Includes the area and value of land previously mortgaged, but only recorded during the year 1904-05.
‡ Includes area previously mortgaged recorded only during 1904-05 and redeemed during the year.

**Statement XII.**—*Classification of occupiers of Land and details of tenancies at full and fixed rents during the year ended the 30th June 1905.*—(Paragraph 20, page 32).

| District. | Area occupied by | | | Tenancies at full rents. | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Agriculturists. | *Non-agriculturists.* | | *Number of cases in which the land has been let continuously.* | | *Number of tenants who have rented their lands continuously.* | | Area let at full rents. | Amount of money for which rented |
| | | Resident. | Non-resident. | Five years and over. | Under five years. | Five years and over. | Under five years. | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | Acres. | Acres. | Acres. | | | | | Acres. | Rs. |
| Akyab ... | 570,673 | 65,074 | 137,072 | 2,954 | 13,949 | 1,604 | 15,573 | 141,985 | 11,09,873 |
| Kyaukpyu ... | 98,595 | 5,897 | 4,982 | 547 | 2,138 | 487 | 2,211 | 8,766 | 38,370 |
| Sandoway ... | 46,311 | 3,383 | 2,421 | 341 | 1,858 | 281 | 1,969 | 8,090 | 55,790 |
| Hanthawaddy ... | 858,698 | 87,716 | 233,432 | 5,567 | 8,806 | 1,849 | 14,838 | 416,903 | 51,28,538 |
| Pegu ... | 654,067 | 34,732 | 151,804 | 2,389 | 7,528 | 626 | 10,015 | 278,730 | 26,37,846 |
| Tharrawaddy ... | 385,894 | 33,593 | 40,588 | 2,940 | 7,712 | 803 | 9,851 | 113,082 | 14,32,854 |
| Prome ... | 327,182 | 5,732 | 11,980 | 2,251 | 4,294 | 1,553 | 6,150 | 35,022 | 2,86,495 |
| Ma-ubin ... | 324,634 | 60,884 | 50,414 | 2,844 | 4,307 | 838 | 6,480 | 128,784 | 14,00,066 |
| Pyapôn ... | 377,964 | 71,140 | 113,578 | 2,205 | 4,346 | 623 | 6,290 | 199,449 | 20,91,735 |
| Bassein ... | 122,606 | 21,684 | 27,494 | 2,581 | 5,659 | 698 | 9,567 | 171,784 | 7,85,632 |
| Henzada ... | 493,110 | 12,762 | 22,526 | 4,089 | 8,261 | 2,590 | 13,075 | 137,711 | 14,32,869 |
| Myaungmya ... | 518,829 | 29,502 | 40,484 | 2,421 | 6,066 | 713 | 8,947 | 183,115 | 17,15,901 |
| Toungoo ... | 273,505 | 15,147 | 36,610 | 1,798 | 4,108 | 671 | 5,434 | 88,799 | 7,51,043 |
| Thatôn ... | 556,679 | 33,831 | 34,860 | 458 | 1,921 | 128 | 2,150 | 69,368 | 8,75,247 |
| Amherst ... | 351,114 | 23,914 | 27,317 | 491 | 1,520 | 191 | 1,972 | 35,032 | 4,32,578 |
| Tavoy ... | 86,642 | 3,012 | 17,978 | 2,059 | 1,894 | 613 | 3,336 | 31,674 | 3,19,192 |
| Mergui ... | 76,759 | 1,032 | 5,036 | 195 | 687 | 139 | 773 | 7,842 | 58,123 |
| Thayetmyo ... | 90,983 | 2,622 | 4,518 | 1,004 | 2,111 | 659 | 3,147 | 10,543 | 1,07,936 |
| Minbu ... | 363,138 | 38,769 | 3,243 | 13 | 18 | 276 | 1,942 | 9,529 | 1,41,986 |
| Magwe ... | 882,053 | 8,745 | 12,643 | 888 | 2,833 | 2,202 | 5,154 | 31,196 | 1,85,302 |
| Mandalay ... | 200,859 | 7,603 | 26,102 | 773 | 837 | 826 | 2,726 | 13,750 | 1,15,088 |
| Katha ... | 157,469 | 286 | 1,436 | 37 | 552 | 14 | 190 | 2,632 | 12,129 |
| Sagaing ... | 663,243 | 21,449 | 30,447 | 1,011 | 1,641 | 475 | 2,177 | 9,885 | 31,283 |
| Lower Chindwin ... | 553,374 | 83,827 | 31,011 | 22 | 15 | 22 | 15 | 293 | 758 |
| Kyauksè ... | 222,204 | 5,231 | 15,862 | 591 | 337 | 435 | 1,038 | 11,832 | 99,447 |
| Meiktila ... | 590,116 | 1,734 | 1,020 | 7 | 4 | ... | 418 | 71 | 2,193 |
| Yamèthin ... | 14,263 | 4,804 | 7,145 | 200 | 1,658 | 100 | 2,109 | 25,222 | 2,16,251 |
| Myingyan ... | 1,114,758 | 11,289 | 8,062 | 3,378 | 10,597 | 3,417 | 11,179 | 55,541 | 3,08,497 |
| Total for 1904-05 | 10,975,695 | 695,394 | 1,100,065 | 44,254 | 105,657 | 22,833 | 148,726 | 2,226,630 | 21,773,022 |
| Total for *1903-04* | *10,601,041** | *622,651* | *1,046,396** | *43,407* | *99,114* | *21,568* | *142,213* | *2,204,603* | *18,632,083* |

* Revised figures.

Statement XIII.—*Agricultural advances during the official year 1904-05.* (Paragraph 21, page 33.)

| District. | Principal. | | | | | Interest. | | |
|---|---|---|---|---|---|---|---|---|
| | Opening balance out-standing. | Advanced during the year. | Recovered during the year. | Closing balance out-standing. | Balance overdue. | Total recoverable in the year. | Recovered in the year. | Balance overdue. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Akyab ... ... | 5,875 | 2,325 | 6,715 | 1,485 | 450 | 382 | 363 | 22 |
| Northern Arakan ... ... | 2,000 | ... | 2,000 | ... | ... | ... | 50 | ... |
| Kyaukpyu ... ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Sandoway ... ... | 100 | ... | 100 | ... | ... | 5 | 5 | ... |
| Pegu ... ... | 200 | 200 | 300 | 100 | ... | 18 | 18 | ... |
| Tharrawaddy ... ... | 6,100 | 39,325 | 30,380 | 15,045 | 250 | 1,846 | 1,824 | 35 |
| Prome ... ... | 3,041 | 14,350 | 9,741 | 7,650 | ... | 660 | 660 | ... |
| Ma-ubin ... ... | * 2,584 | ... | 1,484 | 1,100 | ... | 130 | 179 | ... |
| Pyapôn ... ... | 500 | 7,000 | 4,200 | 3,300 | ... | 25 | 312 | ... |
| Bassein ... ... | 18,907 | 11,240 | 17,389 | 12,758 | 645 | 1,401 | 1,400 | 41 |
| Myaungmya ... ... | * 594 | 15,000 | 4,830 | 10,764 | 335 | 633 | 587 | 46 |
| Salween ... ... | 50 | ... | 50 | ... | ... | 9 | 9 | ... |
| Amherst ... ... | 1,650 | 3,000 | 1,050 | 3,600 | ... | 183 | 183 | ... |
| Tavoy ... ... | 2,580 | ... | 2,280 | 300 | 300 | 143 | 128 | 15 |
| Thayetmyo ... ... | 7,533 | 12,000 | 8,594 | 10,939 | 951 | 939 | 832 | 107 |
| Pakôkku ... ... | 15,955 | 22,300 | 20,253 | 18,002 | 575 | 1,512 | 1,478 | 42 |
| Minbu ... ... | 14,527 | 9,525 | 17,166 | 6,886 | 1,110 | 1,047 | 1,042 | 12 |
| Magwe ... ... | 535 | 3,400 | 885 | 3,050 | ... | 49 | 49 | ... |
| Mandalay ... ... | 3,341 | 5,300 | 2,555 | 6,086 | 786 | 129 | 110 | 23 |
| Bhamo ... ... | 5,807 | 7,810 | 5,775 | 7,842 | 1,362 | 683 | 586 | 111 |
| Myitkyina ... ... | 6,218 | 7,325 | 6,121 | 7,422 | 920 | 416 | 336 | 80 |
| Katha ... ... | 23,521 | 6,500 | 19,036 | 10,985 | 290 | 1,406 | 1,385 | 22 |
| Ruby Mines ... ... | 14,710 | 14,530 | 7,467 | 21,773 | 1,080 | 1,079 | 1,003 | 76 |
| Shwebo ... ... | 21,934 | 9,395 | 23,655 | 7,674 | 4,174 | 1,574 | 1,433 | 206 |
| Sagaing ... ... | 950 | 5,000 | 250 | 5,700 | 3,200 | 196 | 13 | 184 |
| Lower Chindwin ... ... | 3,097 | 50,000 | 24,862 | 28,235 | ... | 1,896 | 1,896 | ... |
| Upper Chindwin ... ... | 27,440 | 21,200 | 18,913 | 29,727 | 181 | 2,009 | 1,995 | 15 |
| Kyauksè ... ... | 39,667 | 55,050 | 5,294 | 44,423 | 5,991 | 4,315 | 3,883 | 441 |
| Meiktila ... ... | 39,617 | 29,600 | 57,364 | 11,853 | 2,203 | 3,284 | 3,283 | 169 |
| Yamèthin ... ... | *62,179 | 69,910 | 30,071 | 102,018 | 59,867 | 7,133 | 4,276 | 2,857 |
| Myingyan ... ... | 23,430 | 33,000 | 39,897 | 16,533 | 40 | 2,464 | 2,462 | 2 |
| Total for 1904-05 | 3,54,642 | 4,54,285 | 4,13,677 | 3,95,250 | 84,710 | 35,566 | 31,780 | 4,506 |
| Total for *1903-04* | *3,39,682* | *3,61,056* | *3,45,069* | *3,55,069* | *98,092* | *32,417* | 27,981 | *4,599* |

* Revised figures.

**Statement XIII-A.**—*Advances under the Land Improvement Loans Act during the official year 1904-05.*
(Paragraph 21, page 34.)

| District. | Principal. | | | | | Interest. | | |
|---|---|---|---|---|---|---|---|---|
| | Opening balance outstanding | Advanced during the year. | Recovered during the year. | Closing balance outstanding. | Balance overdue. | Total recoverable in the year. | Recovered in the year. | Balance overdue. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Amherst ... ... ... | ... | 2,000 | ... | 2,000 | ... | ... | ... | ... |
| Myitkyina ... ... ... | 300 | ... | 100 | 200 | ... | 15 | 15 | ... |
| Katha ... ... ... | ... | 300 | 100 | 200 | ... | 10 | 10 | ... |
| Total for 1904-05 ... | 300 | 2,300 | 200 | 2,400 | ... | 25 | 25 | ... |

**Statement XIV.**—*Financial results of Agricultural advances made and recovered during the five years ended 31st March 1905.*—(Paragraph 21 of the Report, page 33.)

| Year. | Principal. | | | | |
|---|---|---|---|---|---|
| | Opening balance outstanding. | Advanced during the year. | Recovered during the year. | Closing balance outstanding. | Balance overdue. |
| 1 | 2 | 3 | 4 | 5 | 6 |
| | Rs. | Rs. | Rs. | Rs. | Rs. |
| 1900-01 ... ... ... | 2,28,628 | 1,11,580 | 1,72,060 | 1,68,148 | 32,678 |
| 1901-02 ... ... ... | 1,68,148 | 2,18,245 | 1,65,725 | 2,20,668 | 29,745 |
| 1902-03 ... ... ... | 2,20,853 | 3,47,078 | 2,35,953 | 3,31,978 | 56,702 |
| 1903-04 ... ... ... | 3,39,682 | 3,61,056 | 3,45,669 | 3,55,069 | 98,092 |
| 1904-05 ... ... ... | 3,54,642 | 4,54,285 | 4,13,677 | 3,95,250 | 84,710 |
| Total ... | 13,11,953 | 14,92,244 | 13,33,084 | 14,71,113 | 3,01,927 |

| Year. | Interest. | | | Amount remitted as irrecoverable. | | Financial results. | | |
|---|---|---|---|---|---|---|---|---|
| | Total recoverable in the year. | Recovered in the year including amounts paid before due date. | Balance overdue. | Principal. | Interest. | Interest paid to the Government of India. | Interest recovered from cultivators in Burma. | Profit or loss. |
| 1 | 7 | 8 | 9 | 10 | 11 | 12 | | |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| 1900-01 ... ... ... | 17,473 | 13,179 | 4,308 | 1,875 | ... | 12,231 | 11,304 | —927 |
| 1901-02 ... ... ... | 16,074 | 13,960 | 2,144 | ... | ... | 11,252 | 13,960 | +2,708 |
| 1902-03 ... ... ... | 22,929 | 19,577 | 3,428 | 200 | 10 | 16,050 | 19,367 | +3,317 |
| 1903-04 ... ... ... | 32,417 | 27,981 | 4,599 | ... | ... | 22,692 | 27,981 | +5,289 |
| 1904-05 ... ... ... | 35,566 | 31,780 | 4,506 | ... | ... | 24,896 | 31,780 | +6,884 |
| Total ... | 1,24,459 | 1,06,477 | 18,985 | 2,075 | 10 | 87,121 | 1,04,392 | +17,271 |

Statement XV.—*Progress of Settlement Operations during*

| District. | Date of inception of Settlement operations. | Area for Settlement. | | Area completed at the beginning of the year (Before 1st July 1904.) | |
|---|---|---|---|---|---|
| | | Total. | Cultivated. | Total. | Cultivated. |
| 1 | 2 | 3 | 4 | 5 | 6 |
| | | Sq. miles. | Acres. | Sq. miles. | Acres. |
| Hanthawaddy ... .. .. | November 1903 | 442 | 145,970 | 295 | 97,314 |
| Tharrawaddy ... ... ... | November 1903 | 87 | 20,793 | 58 | 13,862 |
| Prome ... ... ... | November 1903 | 961 | 73,252 | 649 | 49,419 |
| Tavoy ... ... ... | November 1904 ... ... | 476 | 110,990 | ... | ... |
| Myaungmya ... ... ... | November 1903 ... ... | 645 | 172,286 | 409 | 103,043 |
| Ma-ubin ... ... ... | November 1904 ... ... | 1,131 | 285,150 | ... | ... |
| Kyaukpyu ... ... ... | 29th October 1904 ... ... | 76 | 35,242 | ... | ... |
| Shwebo ... ... ... | November 1900 ... ... | 3,619 | 961,975 | *2,568 | *643,982 |
| Katha ... ... ... | January 1903 ... ... | 902 | 147,748 | 451 | 73,874 |
| Mandalay Canal Tract ... ... | March 1905 ... ... | 160 | 30,000 | ... | ... |
| Mandalay ... ... ... | November 1903 ... ... | 534 | 159,700 | 269 | 82,500 |
| Minbu ... ... ... | March 1905 ... ... | 1,418 | 404,700 | ... | ... |
| Meiktila ... ... ... | December 1903 ... ... | 59 | 13,344 | 38 | 8,492 |
| | Total ... | 10,510 | 2,561,036 | 4,R37 | 1,072,486 |

* Revised

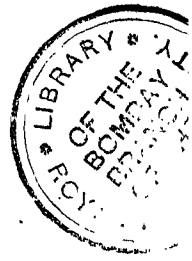
Statement XVI.—*Financial results of Settlements sanctioned during*

| District. | Date of Settlement or Revision Settlement Officer's or Deputy Commissioner's Report. | Area in which Settlement Sanctioned. | | Expiring Revenue Demand. | | |
|---|---|---|---|---|---|---|
| | | Total. | Cultivated | *Thathameda.* | Land Revenue. | Total. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | | Sq. miles. | Acres. | Rs. | Rs. | Rs. |
| Hanthawaddy ... ... | 9th September 1904 ... | 442 | 145,970 | ... | 2,75,374 | 2,75,374 |
| Tharrawaddy ... ... | 18th August 1904 ... | 87 | 20,793 | ... | 31,400 | 31,400 |
| Prome ... ... | 25th October 1904 ... | 961 | 73,252 | ... | 79,315 | 79,315 |
| Myaungmya ... ... | 21st October 1904 ... | 645 | 172,286 | ... | 3,15,927 | 3,15,927 |
| Akyab ... ... | 25th March 1904 ... | 72 | 14,972 | ... | 27,282 | 27,282 |
| Magwe ... ... | 13th January 1903 ... | 2,915 | 474,715 | 4,57,287 | 28,206 | 4,85,493 |
| Lower Chindwin ... ... | 23rd December 1903 ... | 547 | 40,027 | 50,926 | 665 | 51,591 |
| | Total ... | 5,669 | 941,015 | 5,08,213 | 7,58,169 | 12,66,382 |

G. B. C. P. O.—No. 121, F. C., 5-1-1906—400.

*the year ended 30th June 1905* (Paragraph 16, page 27.)

| Area completed during the year (1st July 1904 to 30th June 1905). | | Expenditure | | Total cost to date for completed area (up to 30th June 1905). | | Remarks. |
|---|---|---|---|---|---|---|
| Total. | Cultivated. | Up to beginning of the year (before 1st July 1904). | During the year (after 1st July 1904). | Per square mile. | Per acre cultivated. | |
| 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| Sq. miles. | Acres. | Rs. | Rs. | Rs. | Annas. | |
| 147 | 48,656 | 25,098 | 12,175 | 84 | 4 | Original Settlement. |
| 29 | 6,931 | 3,711 | 1,880 | 64 | 4 | |
| 312 | 23,833 | 13,079 | 5,664 | 19 | 4 | |
| 317 | 73,993 | ... | 34,111 | 107 | 7½ | |
| 236 | 69,243 | *27,220 | 13,610 | 63 | 3¾ | Revision Settlement. |
| 754 | 190,100 | ... | 31,668 | 42 | 2¾ | |
| 76 | 35,242 | ... | 7,861 | 103 | 3½ | Summary Settlement. |
| 700 | 186,189 | 3,42,178 | 89,668 | 132 | 8¼ | Original Settlement. |
| 301 | 49,249 | 84,745 | 73,800 | 211 | 20½ | |
| 53 | 10,000 | ... | 6,204 | 117 | 10 | |
| 265 | 77,086 | 21,656 | 32,045 | 100 | 5 | Revision Settlement. |
| 177 | 50,587 | ... | 3,388 | 19 | 1 | |
| 21 | 4,852 | *1,960 | 1,120 | 52 | 3¾ | Summary Settlement. |
| 3,388 | 825,961 | 5,19,647 | 3,13,194 | 102 | 7 | |




figures.

*the year ended 30th June 1905* (Paragraph 16, page 27.)

| Sanctioned Revenue Demand. | | | Increase or decrease in total demand. | | Remarks. |
|---|---|---|---|---|---|
| *Thathameda.* | Land Revenue. | Total. | Total. | Percentage. | |
| 8 | 9 | 10 | 11 | 12 | 13 |
| Rs. | Rs. | Rs. | Rs. | | |
| ... | 4,07,941 | 4,07,941 | 1,32,567 | +48·14 | Original Settlement. |
| ... | 48,240 | 48,240 | 16,840 | +53·63 | |
| ... | 1,22,171 | 1,22,171 | 42,856 | +54·03 | |
| ... | 4,33,955 | 4,33,955 | 1,18,028 | +37·36 | Revision Settlement. |
| ... | 37,451 | 37,451 | 10,169 | +37·27 | Summary Settlement. |
| 1,67,513 | 5,28,397 | 6,95,910 | 2,10,417 | +43·34 | Original Settlement. |
| 30,018 | 35,110 | 65,128 | 13,537 | +26·24 | Summary Settlement. |
| 1,97,531 | 16,13,265 | 18,10,796 | 5,44,414 | +42·99 | |

# REPORT

ON THE

# LAND REVENUE ADMINISTRATION OF BURMA

## DURING THE YEAR ENDED THE 30TH JUNE 1906.

RANGOON

OFFICE OF THE SUPERINTENDENT, GOVERNMENT PRINTING, BURMA

1907.

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# RESOLUTION

ON THE

# REPORT ON THE LAND REVENUE ADMINISTRATION OF BURMA

## For the year ending the 30th June 1906.

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Extract from the Proceedings of the Government of Burma in the Revenue Department,—No. 1R—1, dated the 28th January 1907.

READ—

The Season and Crop Report of Burma for the year ending 30th June 1906, submitted with letter No. 668—6A.-40, dated the 19th July 1906, from the Secretary to the Financial Commissioner.

The Report on the Land Records Administration of Burma for the year ending 30th June 1906, submitted with letter No. 345—3L.-1, dated 10th September 1906, from the Secretary to the Financial Commissioner.

The Report on the Land Revenue Administration of Burma for the year ending 30th June 1906, submitted with letter No. 623—5R.-38, dated the 15th November 1906, from the Secretary to the Financial Commissioner.

RESOLUTION.—The year under review was not favourable to the agriculturist either in Lower or in Upper Burma. The rains were irregular and untimely, and owing to an unusually high rise of the Irrawaddy River, much damage was done by floods, especially in the Hanthawaddy District, while in the Pegu and Tharrawaddy Districts large areas of cultivation were spoilt by floods due to heavy rain in July and August. Following on a bad season last year, it is not surprising that these climatic conditions have considerably limited the expansion in revenue to which the Province has grown accustomed from year to year. In many districts, moreover, cattle disease continued its ravages unchecked, and produced a notable decrease in the agricultural stock of the Province. In a country so largely dependent on agriculture as Burma, it is natural to find unfavourable agricultural conditions reacting on all branches of revenue, and in the circumstances there is no reason to be dissatisfied with an increase in the total Land Revenue demand for the year of one per cent. over that of last year. At the same time, the attention of all officers concerned must be drawn to the need of unremitting care in fostering the growth of all branches of the revenue on the expansion of which the material prosperity of the Province so largely depends.

The Season.

2. The land revenue demand showed an increase of a little over eight lakhs—a comparatively small increase. The details of the increases and decreases in particular districts call for no special remark. The report on the small increase in Land Revenue in the Amherst District which was called for in last year's Resolution has been received, and shows that the stagnation in that district is more apparent than real, being largely due to slow progress of survey of hitherto unassessed tracts. This year the decreases are all sufficiently accounted for by floods and failures of rain, while the increases are mostly due to the results of Settlement operations. In some districts, notably Pegu, the increase is ascribed to extension of cultivation due to the suspension of *pottas*. Remissions show an increase of over eight lakhs over those of last year, due almost wholly to floods. Where the destruction was so

Land Revenue.

widespread as it was during the past year in the Hanthawaddy District, it is no doubt the case that the ordinary procedure for granting remission is inadequate, and special measures are necessary. Mr. Todd-Naylor has submitted proposals for dealing with such cases, under which when the crops on the whole or any well-defined portion of a *kwin* have been destroyed by floods no assessment should be made in respect of the area certified by the Township Officer to be so destroyed. These proposals have been accepted subject to the modification that the procedure should be adopted only in cases in which the area over which the crops have been destroyed is in a compact block and exceeds one-third of the total area of the *kwin*, and that the assessment should not be omitted over the whole *kwin* unless the crops on practically the whole of the *kwin* have been destroyed.

In cases of ordinary failures of crops proposals are now under consideration for raising the limits within which remission can be granted by Commissioners and Deputy Commissioners.

The outstandings for the year amount to Rs. 1,87,000, nearly one-half of which is in the Hanthawaddy District, where cultivators failed to petition for remission which, had they petitioned, would have been granted. In the Mandalay District the large outstandings appear to have been due to delay in the preparation and issue of assessment rolls and tax tickets, but investigation should be made to ascertain to what extent the rule which requires all writing to be done in office hours in the presence of the *Akunwun*, was the cause of the inability to obtain section writers. It is believed that a similar inconvenience has been experienced elsewhere and there may be grounds for reconsidering this restriction which was introduced as a precaution against the fraudulent use of blank tax tickets which occurred some years ago in the Thatôn District. The Lieutenant-Governor agrees with Mr. Hall that if proper despatch is shown the whole demand should be collected by the close of the financial year, and that four weeks should be sufficient time for the cultivator to pay his revenue, the amount of which he is able to foresee approximately long before the collection begins. At the same time he would be glad to be informed what orders were passed on Major MacNabb's proposal to distribute the assessment demand over portions of two financial years.

The Lieutenant-Governor notes with satisfaction the tendency to grant reduced rates for fallow areas with greater liberality. In view of the diversity of opinion recorded in paragraph 7 of the Report on the desirability of the Superintendent of Land Records bringing to notice the holdings in which fallow rates should be assessed instead of leaving it entirely to the initiative of the cultivator, Sir Herbert White would be glad to have placed before him the arguments on both sides. The fact that this concession has been so little used in the past suggests that the ordinary cultivator is frequently not aware of the rules on the subject, and it therefore seems advisable to utilise the available knowledge of the Land Records Department as far as possible in order to discover what lands should be assessed at fallow rates.

Share of consolidated rates credited to the Irrigation Department.

3. Orders were issued during the year increasing the share of land revenue to be credited to the Irrigation Department from land irrigated from minor irrigation works. It has long been felt that the proportion of the consolidated rates for such land, appropriated to land revenue, has been too high and

that insufficient attention has been paid to the commercial value of the water supplied from such irrigation works to the cultivator. Proposals are under consideration for securing that when a new minor work is proposed to be constructed by Government or any large expenditure of State funds is proposed for the repair of an existing minor work, the State shall receive, whether in the form of water rates or enhanced consolidated rate, the full value of the improved irrigation to be provided.

Leases of land for rubber cultivation.

4. The subject of rubber cultivation, which should develop into a very profitable industry in Burma is an important one. Special rules under the (Lower) Burma Land and Revenue Act, 1876, have been issued regulating grants and leases of land for the cultivation of rubber in Lower Burma, and it is hoped that the execptionally favourable terms offered to the pioneers of the industry will lead to its speedy development.

Capitation-tax.

5. The small increase both in the number of persons assessed to capitation-tax and in the demand was trifling compared with that shown in previous years. This is ascribed partly to the return of immigrants from Lower to Upper Burma, but the explanation does not appear to be altogether sufficient, and there is no doubt that mainly it is due to the bad season, impoverished persons preferring to evade assessment rather than to allow themselves to be assessed and claim exemption on the score of poverty afterwards.

Steps have been taken during the year to secure the proper assessment to capitation-tax of coolies employed on railway construction works and also of Chittagonian coolies who come over annually to the Akyab District to work as agricultural labourers, and who have not hitherto been systematically assessed.

*Thathameda.*

6. The number of households assessed to *thathameda* rose from 7,13,782 in 1904-05 to 7,35,021 in the past year, but the demand showed a decrease of nearly $2\frac{1}{2}$ lakhs chiefly as the result of the re-adjustment of the tax in the Magwe District where Settlement rates are now in force. The collection of the tax by the Bombay-Burma Trading Corporation from its employees has been agreed to on a basis of graduation according to income. The question of commission to be paid to Companies which thus collect taxes from their employees is now under consideration.

The decrease in the amount collected by the Burma Railways Company is noticeable, and the Lieutenant-Governor will be glad to receive a report after the promised enquiry has been held.

The instructions to *thamadis* on the method by which the respective proportions of the total demand to be paid by the agricultural, the semi-agricultural and the non-agricultural portions of a village are determined will have to be carefully explained by district officers when on tour.

Fishery revenue.

7. There was a slight rise in the demand from net licenses and a marked fall in the demand from leased fisheries. The latter is ascribed to the scarcity of money due to an unfavourable season. In some districts the increases are said to result from subdivision of large fisheries, especially in the Mandalay and Sagaing Districts.

The fall in the amount of remissions granted is gratifying. The large outstandings, even when the preceding year's outstandings are deducted, leave much to be desired. The suggestion that security for fishery rents should no longer be required, if feasible, is a valuable one, and Sir Herbert White will be glad to consider any proposals that may be made for simplifying the existing procedure, which lays a heavy burden on the local officers concerned with the verification of securities.

Strong reasons will have to be advanced before the experiment of making advances to *pinlè-damin* * fishermen, is renewed.

Miscellaneous Land Revenue.

8. The scheme for the thorough demarcation and survey of towns has been pursued with vigour during the year. The transference to the Settlement Commissioner of all matters connected with these surveys has been approved, and will no doubt result in closer supervision, and a better co-ordination. The proposals of the Financial Commissioner, as regards the distribution of the cost, are at present before the Local Government.

Receipts from minerals are at present a small item in the provincial revenue, and although there has been much prospecting in various parts of the country no new sources of wealth have been discovered. The development of tin-mining in Mergui will receive every encouragement, and it is hoped to secure the services of an expert who may be able to put the industry on a more satisfactory basis than at present, and to lay down the lines on which it should develop. The receipts from petroleum, which hitherto have gone up by leaps and bounds from year to year, are at present stationary. Production will, however, be stimulated by the pipe line which the Burma Oil Company will shortly lay down to convey their oil from Yenangyaung to Rangoon. A new field has been found in the Myingyan District. Mr. Pascoe of the Geological Survey of India was engaged in an examination of the oil fields during the year under review.

Surveys and Land Records.

9. Revision surveys by special agency were energetically carried out during the year in six districts in Lower Burma and the re-survey of impermanent island cultivation in four districts in Upper Burma was effected as in previous years by special surveyors. There was a diminution in the amount of *potta* surveys made, but it is premature to say that the *potta* system is being abandoned.

The orders which have been issued for the proper verification and demarcation of the limits of existing grazing grounds, and of those constituted in future, will, it is hoped, protect these reserves from the encroachments which have been so common in the past.

The suggestion of the Deputy Commissioner, Toungoo, that a special officer should always be deputed on the termination of a Settlement to deal with the Settlement Officer's proposals for the reservation of grazing grounds should be considered.

The amount of field work inspected by Superintendents of Land Records was satisfactory. Steps have been taken to secure higher qualifications from future recruits to the Land Records Department and to provide them with an

* *I. e.*, fishermen who work with fixed traps at the mouths of the Irrawaddy river, and catch the fish as they come up from the sea.

adequate course of training. Proposals to increase the cadre of the Department and to improve the pay and prospects of Land Records Officers are under consideration.

Settlement.

10. Two original, one summary and one revision settlement in Lower Burma, and two original and one revision settlement in Upper Burma were completed during the year.

Each new report helps to determine the general principles of settlement, and the development of these principles in the last twelve years has gradually caused the Directions to Settlement Officers in Upper Burma, which were published in 1894, to become partially obsolete. A revised set of "Instructions for Original Settlements in Upper Burma," which embodies the most recent views and orders on the subject, has been prepared and submitted to the Government of India for approval.

Much attention is now paid in Upper Burma settlements to the proper classification of local peculiarities of tenure, which will be preserved where possible. To preserve the communal tenure in the Katha District advances are to be made by Government to pay off mortgages effected on lands which are he d under that tenure and were erroneously declared non-State.

Transfers, tenancies and agricultural advances.

11. The area mortgaged increased to a considerable extent, the chief reasons being the damage done by floods and cattle disease, and the year is a very instructive one as showing what the effects of a bad season can be on the alienation of land in Burma. In some districts Chetties are reported to be more chary than in previous years of taking mortgages on land; in the Pyapôn District on the other hand no less than 29 per cent. of the occupied area of the district is said to be in the hands of alien money-lenders and the Chetties are said to be importing natives of India as tenants or nominal land owners to work mortgaged lands.

The area in the possession of non-agriculturists shows an increase of nearly 49,000 acres more than last year's increase. It is hoped that the recent declaration by Government of its intention rigorously to enforce the terms of all *pottas* granted, and to exercise its right of resumption of grant land and of eviction in the case of land for which no rights have been acquired, where such lands are improperly transferred will check the decrease in the area held by *bonâ fide* cultivators.

The extension of the system of Co-operative Credit Societies may also, it is thought, help to relieve the agriculturist from his present state of dependence on the money-lender. But it is clear that other and more direct measures are required if the land is to be retained in the hands of the cultivating classes. A Bill on the lines of the Punjab Land Alienation Act is therefore under consideration. By these means it is hoped to stop the process by which land in Burma has been passing slowly but surely out of the hands of the agricultural classes.

It has also been considered desirable to provide for the protection of tenants and a Bill for that purpose has been prepared.

Only Rs. 4,500 was advanced during the year under the Land Improvement Loans Act, 1883. It is probable that the terms of this Act are insufficiently known by cultivators, and applications for loans under it might be encouraged with advantage. The growing popularity of the system of agricultural advances is of

interest. So long as these advances are made to the right persons, with due safeguards for their proper application, the Lieutenant-Governor regards them as of great value.

Agriculture.

12. A Department of Agriculture has now been constituted with Mr. J. MacKenna, I.C.S., as its first Director. The Department will at present consist of the Director, an Agriculturist as Principal of the college that is to be started, an Agricultural Chemist and an Agricultural Botanist. The college is to be located at Mandalay, and there are to be experimental farms at Mandalay, in the Myingyan District (probably), and at Hmawbi in the Irrawaddy Delta. Research and experiment should do much to improve the present methods of agriculture, and much may be done by introducing new varieties of seeds and crops and eradicating insect pests which at present do much damage. Only a little over Rs. 3,000 was spent on experimental cultivation during the year, and this subject will no doubt receive proper attention from the Agricultural Department. The continued success of ground-nut cultivation and of experiments with American upland cotton are again encouraging.

Revenue proceedings, *Thugyisa* land and *pottas*.

13. The increase in the number of processes issued for the recovery of revenue was large. The subject of the increase deserves and will doubtless receive the attention of the Financial Commissioner. The reasons assigned in the Report are not altogether sufficient. The proportion of persons imprisoned for default in the Sandoway District as compared with the total number of persons so imprisoned in the whole of Lower Burma is described by the Financial Commissioner as extraordinary, and the Lieutenant-Governor will be glad to peruse in due course the explanation which the Deputy Commissioner has been asked to submit.

The system of leasing land as *thugyisa* in Lower Burma, where land is available for the purpose to be held by the thugyi during his tenure of office, has now been sanctioned, and a proposal is also under consideration to exempt from revenue non-State land held by thugyis in Upper Burma up to a certain limit, where State land is not available for grant as *thugyisa*.

General.

14. An unfavourable season always adds largely to the work of District Officers, and the Lieutenant-Governor notes with satisfaction the commendations bestowed on the officers mentioned in the penultimate paragraph of the Report.

Through the retirement of Mr. C. G. Bayne, who officiated for Mr. W. T. Hall as Financial Commissioner during the greater part of the year, the Province has lost an officer of experience and ability, whose zeal and devotion to the best interests of Burma were unwearying. To Mr. Hall and Mr. Bayne the best thanks of the Local Government are due for their control of the Revenue administration during the year under review.

By order of the Lieutenant-Governor of Burma.

G. F. ARNOLD,
*Offg. Revenue Secretary to the Government of Burma.*

# REPORT

ON THE

# LAND REVENUE ADMINISTRATION OF BURMA

**During the year ended the 30th June 1906.**

## CHAPTER I.

### Introductory.

The Land Revenue Administration of Burma was conducted by the Hon'ble Mr. Bayne up to the 8th April 1906 and by the Hon'ble Mr. Hall during the rest of the year.

**Changes in law, rules and executive orders.**

2. Draft rules under the Burma Canal Act providing for the assessment of water-rates were prepared during the year and submitted shortly after its close to the Local Government in the Public Works Department. The draft rules under the Burma Fisheries Act, 1905, referred to in paragraph 2 of the last report were submitted to Government and are now under its consideration. As a result of the investigations of communal tenures in the Magwe and Katha Districts made by the respective Settlement Officers and the fact that such tenures exist in many other districts where their exact nature has still to be examined the project of a combined Land and Revenue Bill applying both to Lower and Upper Burma has been abandoned. A draft Bill to take the place of the (Lower) Burma Land and Revenue Act, 1876, largely based on a draft of 1896, which was not proceeded with because the extension of capitation-tax to Upper Burma was contemplated at the time has been prepared and is now being circulated for criticism. The Upper Burma Land and Revenue Regulation has been largely used and a number of miscellaneous amendments which have suggested themselves from time to time, such as provision for power to make rules regarding the extraction of minerals on lands other than leased or granted lands and provision for the compulsory reporting of transfer by occupiers of such lands, have been incorporated. The amendments to the rules under the Lower Burma Town and Village Lands Act referred to in paragraph 2 of the last report have not yet been finally sanctioned. The Financial Commissioner has reported on certain suggestions of the Local Government. No changes in the Lower Burma Land and Revenue Act, 1876 or the Upper Burma Land and Revenue Regulation, 1889, took place. A Town Lands Act for Upper Burma is in contemplation and information on which a Bill may be drafted is being collected from local officers. The only important amendment of the rules in Lower Burma was the making of provision for the issue of grants and leases for rubber cultivation with conditions adapted to the special nature of the product. Hitherto the Financial Commissioner's sanction at least was required to all such dispositions, but Deputy Commissioners of districts to which the rules apply can now grant or lease, subject to the sanction of the Commissioner, an area not exceeding 1,200 acres. In Upper Burma the dates of payment of revenue hitherto fixed separately and diversely for each district were amalgamated and one set fixed for all districts, subject to the Financial Commissioner's discretion, already exercised in two cases. As regards executive orders the most important was the direction that in Lower Burma for the future grants or leases alienated in contravention of Rule 20 (3) of the Rules under the (Lower) Burma Land and Revenue Act, 1876, should ordinarily be resumed and that in the case of lands held on squatter tenure sold outright to non-agriculturists the Deputy Commissioner's prior permission should be obtained. Provision was also made for the effectual carrying out of these orders. The action thus taken and the limitations on transfers of land in the communal areas of Magwe

and Katha now in force anticipate to some extent the effect of the proposed Land Alienation Act now under the consideration of the Government of India. Proposals for the better demarcation of grazing grounds were also submitted to Government and have been sanctioned. Of minor amendments perhaps the most important were the increase in the amount of revenue which Deputy Commissioners in Lower Burma are empowered to remit in any one case from Rs. 25 to Rs. 50 and the declaration in a direction under the Upper Burma Land and Revenue Regulation that Government policy was opposed to the grant or lease of areas too large to be cultivated by or under the superintendence of a single person.

3. The Land Revenue demand (exclusive of the arrear demand) under all the heads dealt with in this report for the year under review was Rs. 3,92,46,763, only a little over 4 lakhs, or one per cent. in excess of the demand of the previous year, as compared with increases of over 25 lakhs and almost 7 per cent. respectively, recorded for the year 1904-05. Remissions of the current demand amounted to Rs. 12,52,227 as against Rs. 4,01,310 and outstandings to Rs. 2,50,384 as against Rs. 1,15,306 for the previous year. As these figures indicate and as explained in the Season and Crop report the season was agriculturally unfavourable. Another factor in the result is the halt in the rapid advance of revenue from petroleum royalties, while the demand under *thathameda* resumed in the absence of a good season the downward course resulting from settlement and its consequent partial conversion into land revenue.

| *Kind of Revenue.* | *Amount.* |
|---|---|
| | Rs. |
| Ordinary Land Revenue,—*Statement I* ... | 2,41,54,456 |
| Water-rate,—*Statement II* ... ... | 19,584 |
| Capitation-tax,—*Statement IIIA.* ... | 50,58,108 |
| Thathameda,—*Statement IIIB.* ... ... | 46,48,472 |
| Land rate in lieu of capitation-tax,—*Statement IV* | 95,709 |
| Fishery Revenue,—*Statement VI* .. | 29,12,478 |
| Miscellaneous,—*Statement VII* ... ... | 23,57,956 |
| Total ... | 3,926 ,763 |

# CHAPTER II.

## Ordinary Revenue.

4. The area under assessment increased in Lower Burma by 191,000 odd acres and in Upper Burma by 218,000 odd. The figures for Lower Burma are the more reliable because of the greater proportion of land under supplementary survey, but it is significant that but for the increase of 380,375 acres in Magwe due to settlement there would have been a large decrease in Upper Burma, due to crop failures. Under the system in force in Upper Burma the lands on which these occur are not assessed. In Lower Burma, on the other hand, such lands are assessed and remission given when on application being made it is found that it may properly be granted. The area assessed therefore in that part of the Province is comparatively unaffected by the unfavourable agricultural season. The revenue demand rose by a little over eight lakhs only as compared with nearly 20 lakhs in 1903-04 and over 15 lakhs in 1904-05, while remissions and outstandings increased by over eight lakhs and nearly Rs. 1,20,000 respectively. Despite therefore the increase in the demand collections were actually over one lakh less than in 1904-05.

LAND REVENUE:—
Area assessed and revenue demand.
*Statement I, Columns 2—4, page 41.*
*Magwe.*

In Lower Burma all but five districts contributed to the increase in the area assessed. Pegu (31,363 acres) for the third year in succession led the way. Toungoo (26,982 acres), Thatôn (24,520 acres) and Bassein (18,753 acres) came next. The increase in Pegu was due mostly to extensions of cultivation, only 4,348 acres representing grants coming under assessment, but in Toungoo about two-fifths of the total increase accrued from the latter source. The figures for 1904-05 in Thatôn are said to have been wrong but the exact extent of the error to be difficult to ascertain. The real increase therefore is doubtful. In Bassein as there was an increase of 11,000 acres in the fallow area and a mistake of 1,545 in the figures for 1904-05 the advance is actually inconsiderable. Myaungmya, Pyapôn and Tharrawaddy again showed considerable increases, but Ma-ubin returns an increase of only 4,059 acres. It is the character of the preceding season that influences extensions in Lower Burma and a reference to the Season and Crop report for 1904-05 will explain why Tharrawaddy with a light crop in 1905-06 and Ma-ubin with a good one should show results in contradiction with these facts. At the same time the suspension of the issue of *pottas* is largely responsible for the increase in Tharrawaddy and for that in Pegu also.

*Pegu.*
*Toungoo.*
*Thatôn.*
*Bassein.*
*Myaungmya.*
*Pyapôn.*
*Tharrawaddy.*
*Ma-ubin.*

Decreases occurred only in districts, except Mergui and Thayetmyo, with a very small revenue and except in Thayetmyo are themselves small. In Mergui (210 acres) orders (since withdrawn) prohibiting *taungya* cultivation and in Salween floods, insects and forest reservation, are alleged to have been responsible, in Thayetmyo (5,359 acres) a bad sessamum crop and migration of population to newly opened up lands in Toungoo near the Railway line.

*Northern Arakan.*
*Mergui.*
*Salween.*
*Thayetmyo.*

In Upper Burma decreases occurred in all but five districts. The largest were in the Myingyan (90,239 acres) Lower Chindwin (48,096 acres) and Sagaing District (40,345 acres). In Myingyan the rainfall was poor, in strong contrast to that of 1904-05. In Sagaing over 15,000 acres of the decrease is due to the change made in the date of assessment in consequence of the amendment made in August 1905 in Rule 148 under the Upper Burma Land and Revenue Regulation and in the Lower Chindwin the figures for 1904-05 were less accurate than in 1905-06. The remaining portion of the decreases in those two districts is

*Myingyan.*
*Lower Chindwin.*
*Sagaing.*

attributed to the unfavourable season. The Deputy Commissioner, Sagaing, comments on the continued decrease in his district, but can assign no cause other than a series of unfavourable seasons. He does not consider that the settlement rates are too high. The decreases in other districts were due to floods. Rats and remodelling operations executed on irrigation works are also mentioned in the case of Kyauksè. The largest increase, *viz.*, that in Magwe and its cause have been referred to above. In Yamèthin (44,972 acres) and Meiktila (5,299 acres) the season was favourable.

*Magwe.*
*Yamèthin.*
*Meiktila.*

Hanthawaddy (Rs. 1,69,946), Myaungmya (Rs. 1,65,802), Toungoo (Rs. 53,698), and Pegu (Rs. 53,453) were the principal contributors in Lower Burma to the increase in the revenue demand. Increases of Rs. 1,32,567 and Rs. 1,18,028 had been estimated as the increase resulting from settlement operations in the first two districts (*vide* column 11 of Statement No. XVI attached to the last report). In Toungoo and Pegu the increase in the area assessed was responsible. In Prome an increase of Rs. 48,421 was largely due to settlement operations, an increase of over Rs. 42,000 having been estimated. In Pyapôn (Rs. 32,053) and Tharrawaddy (Rs. 29,417) advances were due to the same cause as in Pegu and Toungoo. In Akyab enhanced rates were responsible for over three-sevenths of the increase of Rs. 28,112.

**Land Revenue Demand.—**
*Statement I, Columns 3—4, page 41.*
*Hanthawaddy.*
*Myaungmya.*
*Toungoo.*
*Pegu.*
*Prome.*
*Pyapôn.*
*Tharrawaddy.*
*Akyab.*

With reference to the observations regarding the suitability of the revised rates of assessment in this district in the last report, the Deputy Commissioner's remarks are of interest. Major Stone writes :—

"The Arakanese agriculturists are at present labouring under bad economic conditions; they have become impoverished owing to the following causes, operating through a series of years :—

*First.*—The Arakanese cultivator is being ousted by the frugal and hard-working native of India. The Indians work far harder and get more out of their land and do not waste their money on luxuries as the Arakanese do.

*Second.*—The Arakanese cultivator does not manure his land which consequently becomes exhausted.

*Third.*—The Arakanese cultivator does not do his own agricultural work; he employs to a considerable extent Indians to do his ploughing—nearly all the reaping is done by Indians—and they are even employed to watch the growing crops. This greatly reduces the amount available for the Arakanese cultivator at the end of the season.

*Fourth.*—Straw is seldom stocked to feed cattle which consequently die from starvation.

*Fifth.*—The Arakanese cultivator is content to rely wholly on his paddy crop to supply all his necessities and he buys everything out of that instead of growing vegetables and miscellaneous crops, and so reducing his expenditure.

*Sixth.*—The Arakanese cultivator is hopelessly improvident and borrows money whenever he can at high rates of interest.

*Seventh.*—A considerable section of the Arakanese are inveterate opium consumers a drug which is altogether beyond their means.

*Eighth.*—The Arakanese are also inveterate consumers of liquor. For the reasons set forth above the Arakanese agricultural cultivators find the new settlement rates which have been easily borne by Indian cultivators somewhat heavy.

The Arakanese cultivator and agricultural cooly class are no doubt in a bad way, due, however, to their own deficiencies and to competition with more hard working and thrifty competitors who pour down from Chittagong. It is not without interest to note that in 1866, according to Major Spilsbury who was then Deputy Commissioner, prices about corresponded to 1905-06 and that a similar period of severe depression occurred for some ten years in the forties and fifties according to a resolution published by Colonel Phayre which I regret I am unable to quote exactly as it is not in my office. The exports of paddy and rice for 1905-06 according to the customs returns were over Rs. 1,26,00,000; that figure has only twice been exceeded in the past 20 years. The Government Revenue was between one-seventh and one-eighth the total export value. These figures ought to indicate a high degree of prosperity; but tempted by the high prices the cultivators oversold the light crop and consequently have to buy rice for food, and even paddy for seed at very high retail prices. High prices do little good owing to indebtedness and extravagance. The money is gone and the cultivator is as badly off as ever. While the position of the Arakanese cooly, too proud to work with natives of India on work such as the Akyab Water Works, too inefficient and insubordinate to find employment from his own country-

men who prefer Chittagonian labour, too weak morally to abstain from opium and liquor which he can in no sense afford, is pitiable and that of his wife and family still more so.

The export figures represent facts and do not justify the general outcry of poverty caused by the revised land revenue assessment."

This is a very black picture but Major Stone lightens some of the shades himself and the Financial Commissioner is inclined to agree with the Commissioner (Mr. Houghton) that the Arakanese is unduly querulous. It may be noted that although it was considered unnecessary to defer the collection of revenue as proposed at the end of 1905 (*vide* the footnote to page 4 of the last report) steps are being taken to supply less delicate kinds of rice for purposes of experimental cultivation.

Decreases occurred in six districts. Three of these were insignificant, one in Thayetmyo (Rs. 3,945) is explained by the decrease in the area assessed, but two were remarkable. In Ma-ubin and Henzada the demand fell off by Rs. 50,279 and Rs. 50,143 respectively owing to floods caused by breaches in the bunds on the Irrawaddy and the consequent concession of fallow rates.

*Thayetmyo.*

*Ma-ubin.*

*Henzada.*

In Upper Burma increases occurred in only seven districts out of the 16. Magwe for which an increase of five lakhs had been anticipated as the result of settlement is naturally first with an advance of Rs. 4,07,485. Yamèthin in accordance with the large increase in the area assessed follows with Rs. 59,411. In the Upper Chindwin District half of the revenue for 1904-05 was assessed in 1905-06 owing as explained in the last report to delay in the field work of the supplementary survey. In spite therefore of the small decrease in the area assessed the demand rose by Rs. 35,463. More strict assessments are said to have been the cause of the increase of Rs. 4,244 in Myitkyina.

*Magwe.*

*Yamèthin.*

*Upper Chindwin.*

*Myitkyina.*

Decreases were largest in Sagaing (Rs. 66,003), Mandalay (Rs. 61,575), Myingyan (Rs. 46,167) and Kyaukse (Rs. 45,332). The decrease in Sagaing is in accordance with the diminution in the area assessed and so in Mandalay and Myingyan although the difference between the rates in the two latter districts must be remembered to understand the widely diverging effects on the revenue. The figures for Kyauksè are at first sight surprising. A decrease of under 5,000 acres causes a decrease of over Rs. 45,000. They are explained, however, by the fact that the rates on the unirrigated lands are lower, and irrigation was defective during the year.

*Sagaing.*

*Mandalay.*

*Myingyan.*

*Kyaukse.*

With reference to the remarks in the last report on the subject of assessment on matured crops, the Deputy Commissioner, Sagaing, reports a case where the surveyor had falsely classified matured crops as unmatured. Major Macnabb writes:—

"In Nabet Circle it was found that an area of 156·99 acres that had really matured had been classed as unmatured by the Revenue Surveyor which represented a prospective loss to Government of Rs. 109-14-0. The fact was, however, reported to me by the Nabet *Myothugyi* Maung Po Kyaw and being confirmed on inspection the surveyor was dismissed. The action of the *Myothugyi* is most praise-worthy and deserves special recognition. These falsifications naturally incited us to extra care in checking the areas shown as unmatured. These areas were checked by the Superintendent of Land Records personally in 70 *kwins*. The work was found to be good, and I have no reason to suppose that falsifications were perpetrated elsewhere than in Nabet. The temptation in this direction is doubtless great, and I am directing Township Officers and Subdivisional Officers to check these areas rather than make ordinary *kwin* inspections, the financial results of which in this district of the efforts of all officers rarely amount to Rs. 30 in the year."

The remarks in this quotation are commended to the notice of district officers, but the Financial Commissioner is unable to agree that the result of inspections made by Subdivisional and Township officers can be gauged by the increase in assessment directly following those inspections and while it is very important that the Surveyors' classification of the crop, as mature or otherwise, should be checked, the first two sentences of Direction 59 of the Directions to Revenue Officers

concerning Supplementary Survey in Upper Burma should not be overlooked. The report on the slow growth of revenue in the Amherst District called for in paragraph 3 of the Local Government's resolution of last year will be submitted shortly. As far as the Financial Commissioner can see at present the increase of recent years has not been, considering that no settlement operations have taken place, abnormally slow but he is considering whether there are not special circumstances in the case of Amherst which make comparison with other districts misleading.

*Amherst.*

5. The increase in the amount remitted from Rs. 2,90,414 to Rs. 11,01,001, or over eight lakhs is the feature of the year. Three-fourths of the eight lakhs are claimed by Hanthawaddy where floods on an unprecedented scale occurred. The Deputy Commissioner (Mr. Cabell) writes:—

**Land Revenue :—Remissions.**
*Statement* 1, *Columns* 5 *and* 6, *page* 41.
*Hanthawaddy.*

"The main feature of the agricultural year was the extensive flooding of the country lying along the Bawle, Hlaing and Panhlaing rivers. These floods commenced in August and submerged to a depth of several feet the land between the Padokama and the Bawle rivers, all Bawle island, the Tantabin and Kyun U circles, the greater part of Kasin and Padan circles and a large stretch of country to the east of the Hlaing river, as well as a large portion of the Panhlaing circle. The floods lasted so long (nearly three weeks) that all the paddy in this tract was killed and it was too late to replant when the floods subsided, even if young plants had been available. The oldest resident in the tract can remember no flood of like extent and duration. It was necessary in consequence to remit almost all the land revenue in the tract affected. To carry out the work of remission four special Myoôks were appointed, and the Township Officer, Insein, also disposed of over a thousand cases in his Township."

* * * * * *

"The total area over which the crops have been destroyed is estimated at 194,427 acres and the total revenue remitted during the year amounted to Rs. 6,45,563. These figures speak for themselves, and only need to be compared with the total land revenue demand in other districts to shew the enormous amount of remission work which has been got through."

* * * * * *

The Deputy Commissioner comments at length on the trouble caused by following the ordinary remission procedure laid down in Chapter IV of the Land Revenue Directions in a case of such widespread disaster as this was and the Commissioner supports his proposal that assessments should not be made at all in circles where the crops had been totally destroyed. It is not however necessary to reproduce these remarks as unfortunately floods have recurred in the current year, although happily on a less extensive scale and the Local Government has sanctioned the adoption of a proposal similar to that stated above, but with *kwins* as the units of non-assessment as one might phrase it and subject to certain limitations as to the proportion of the *kwin* wasted and to the supervision of the Township Officer's classification of land which need not be assessed by the Subdivisional Officer and Deputy Commissioner. Serious floods occurred in Tharrawaddy and Ma-ubin also, over one and a half lakhs being remitted in the former district and nearly one lakh in the latter. The figures Rs. 59,555 in Thatôn were even larger than in 1904-05, sea floods and insects being again the cause. The Deputy Commissioner notes that over Rs. 8,000 of nearly Rs. 20,000 remitted in Thatôn township represented the irrecoverable revenue due on grants newly come under assessment. These grants had been obtained by speculators who had found them unsaleable and then disappeared, leaving the revenue to be struck off. The largeness of the amount thus rendered irrecoverable certainly reflects discredit on the past administration of the district. There were large increases in the amounts remitted in several other districts, Bassein, Toungoo, Mandalay and Kyauksè, due to floods. Amherst on the other hand shows a decrease of Rs. 76,510. The revenue struck off on account of erroneous assessments exceeded Rs. 2,000 in two districts, Pegu (Rs. 2,413) and Henzada (Rs. 2,577) and Rs. 1,000 also in two, Mandalay (Rs. 1,906) and Minbu (Rs. 1,778). The Hanthawaddy, Tharrawaddy, Thayetmyo and Lower Chindwin district

*Tharrawaddy.*
*Ma-ubin.*
*Thatôn.*
*Bassein.*
*Toungoo.*
*Mandalay.*
*Kyauksè.*
*Amherst.*
*Pegu.*
*Henzada*
*Minbu.*
*Thayetmyo.*
*Lower Chindwin.*

reports are silent on the subject, the two former not unnaturally in view of the large remissions occasioned by floods.

LAND REVENUE. Collections and outstandings. *Statement I, Columns 7—9, page 41.*

6. Two hundred and twenty-eight and a half lakhs approximately were collected within the year of report, a decrease roughly of Rs. 1,15,000 and the outstanding amount was over Rs. 1,87,000 as against Rs. 71,000 in round figures. Outstandings exceeded Rs. 5,000 in four districts. By far the largest amount (Rs. 88,876) is returned by Hanthawaddy. Regarding this Mr. Cabell writes :—

*Hanthawaddy.*

* * * * *

"The balance outstanding (Rs. 88,876) was from the flooded parts of the district, and practically the whole of it represents the amount for remission of which squatters might have petitioned with a certainty of success but did not do so. This amount will have to be written off as irrecoverable after taking the usual Recovery Proceedings. A small amount of the outstandings was due to the late issue of the tax tickets and to suspension of collection of the revenue for which the tax tickets had not been endorsed, though the persons assessed held certificates showing that they had applied for remission and the headmen knew that their crops had failed. Except in the flooded area no practical difficulty was experienced in the collection of the year's revenue."

The Deputy Commissioner adds a remark which requires explanation :—

"There was some discrepancy in the arrears, demand, remission, and collections statement for certain months, on which an explanation was called for by the Financial Commissioner. As pointed out in my letter No. 3430—14-1, dated the 25th May 1906, the fact that no outstandings are shown in column 14 of the statement does not prove that there are actually no outstandings. If a sum which has been collected is subsequently remitted (I am speaking of such heads as Land Revenue and Capitation-tax) the total of collections and remissions may equal or even exceed the total demand. There may therefore, be a clear balance sheet at the end of one year though there is, in fact, an outstanding balance to collect."

The statement referred to is that attached to this office circular No. 5 of 1902. Mr. Cabell is, no doubt, not under the impression that when an amount collected is remitted and therefore refunded, it should not be deducted from the amount collected. A reference to the instructions for filling up the column of collections (No. 11 in the statement) will show that the figure is to be taken from column 4 of Account Register III in the case of revenue payable on assessment; the instructions for filling up that column provide that refunds shall be deducted from collections. What the Deputy Commissioner means is that before the amount remitted is refunded there is a temporary duplication of entries in columns 11 and 13 of the statement. In Mandalay outstandings amounted to Rs. 37,320. The Deputy Commissioner, Major Townsend's comments with the Commissioner's marginal notes are reproduced below : —

*Mandalay.*

* * * * *

"The outstanding on the 30th June 1906, was Rs. 37,320, of which Rs. 30,022, have since been collected so that the balance is Rs. 7,298 on the 31st July 1906.

"The outstandings were due to (*a*) the employment of an insufficient number of section-writers to write out the *Kaukkyi* and *Kaing* receipt tickets and (*b*) the lapse of time in transmission of the assessment rolls and tickets to the Thugyis. The date by which *Kaukkyi* assessment rolls are due in the Deputy Commissioner's office is 15th February and all rolls were received from the Superintendent, Land Records, by the 17th February. But the collection of the revenue in order to complete it by 30th June should commence about that date, leaving no time for the preparation of the tickets and transmission to the Thugyis. Extra hands were employed as section writers but arrangements were * not made sufficiently early and a sufficient number were not obtained. Difficulty was also experienced in engaging suitable men, the work being † unpopular owing to the rule which requires all writing to be done in office-hours in the presence of the *Akunwun*.

I have already submitted a special report about the great delay in the land revenue collections. I do not agree with the Deputy Commissioner that the present date for resubmission of the rolls is too late. All the rolls having been received by 17th February, the tickets should have been in the hands of Thugyis by the 1st March.

D. H. R. TWOMEY.

* Exactly: the *Akunwun* Maung Tha Nyo was much to blame.

D. H. R. TWOMEY.

† Unpopular, I think, only with the *Akunwun*.

D. H. R. TWOMEY.

"These remarks also apply to *Kaing* revenue, the collection of which should commence not long after 15th April, but owi g to the lateness in receiving the rolls did not actually commence until the beginning of May."

The Financial Commissioner agrees with Mr. Twomey. The delay is specially to be regretted in view of the instructions issued by Mr. Bayne at the beginning of the year with a view to the acceleration of collections so that the amount outstanding on the 31st March might be reduced to a minimum. The object of this is to ensure close correspondence between the estimate of receipts under the principal heads of revenue for the financial year and the actual collections. The Deputy Commissioner, Sagaing (Major Macnabb) has some interesting remarks on this subject. He writes :—

*Sagaing.*

* * * * *

"A special effort was made this year to avoid large outstandings at the close of the financial year which, as pointed out by the Financial Commissioner in his letter No. 1099—1144, dated 26th January 1906, dislocates the Provincial Budget. In carrying out the Financial Commissioner's wishes, however, I have had to exert an amount of pressure on my officers which has been highly distasteful to me and which has, I know, re-acted on the tax-payers in a similar but livelier fashion. With the greatest despatch possible I found it impossible to issue the last tax-tickets from my office before 3rd March 1906. This left only 28 days for the actual collections and that such a small balance remained uncollected at the close of the financial year is much more to the credit of the Subordinate Revenue Staff than to the convenience of the public. As pointed out by Mr. Bayne in the above quoted letter the inconvenience of short collections to the Government is merely a Budget one, whereas the inconvenience of pressing the public for payment immediately on the issue of the tax-tickets is a very real hardship to those who have either to realise in haste on their produce or to borrow money to meet the revenue demand at such a short notice. That a little delay in realising the demand will result in non-payment or arrears at the close of the Revenue year there is no fear at all and a little elasticity in this respect will be much appreciated by the Public. I propose therefore in framing the next Budget to allot (for example) 75 per cent. of the collections to one year and the remaining .25 per cent. to the next. I shall then have no fear of inconvenience with the Provincial Budget for the year and will have to see that my revenue is collected by the close of the Revenue year."

* * * * *

The Financial Commissioner is unable to agree altogether in the Deputy Commissioner's remarks. It appears from the table given in paragraph 97 of the Sagaing Settlement Report that the *Kaukkyi* instalment of revenue follows crops which, with the exception of jowar, are reaped and threshed in December or January. If the collection is begun in the latter half of February but made for the most part in March, it can hardly be said that "the cultivator has to realize in haste" and it should not be necessary for him to borrow in order to meet the demand. It is a demand too soon after harvest that forms a real grievance and not a prompt demand after the issue of the tax-tickets. In Myaungmya and Ma-ubin outstandings amounted to Rs. 17,650 and Rs. 10,692, respectively. The former figures are attributed to the dilatoriness and disorganization of the Wakèma township office and the latter to cultivators absconding owing to the heavy floods and consequent delay in applying for the striking off of revenue as irrecoverable, and also to changes of Township Officers. Those changes according to the Commissioner were unavoidable. There is no doubt that owing to the unfavourable agricultural conditions revenue was collected with great difficulty. The figures in Statement VIII confirm this conclusion. It is to be noted, however, that in Akyab, where the revenue rates have been thought to be too high, outstandings amounted to Rs. 262 only. No doubt much of this result is due to the Deputy Commissioner, Major Stone's energy, but it is scarcely possible that he could have effected it if the rates were really oppressive. Of the other districts in which revised rates came into force excluding Hanthawaddy, where circumstances were special, outstandings were trifling or *nil* in the Lower Chindwin and Prome. They were due to special causes in Myaungmya and Tharrawaddy, while in Magwe the Deputy Commissioner (Mr. Drury) specially notes that the revenue was collected with ease and rapidity, but owing to an insufficiency in the

*Myaungmya.*
*Ma-ubin.*

*Akyab.*

*Lower Chindwin.*
*Prome.*
*Tharrawaddy.*
*Magwe.*

Land Records Staff, now remedied, the assessment rolls were one or two months late.

7. The fallow area under assessment in Lower Burma rose by over 74,000 acres, after successive decreases of 50,000 and 40,000 acres in the two preceding years. The increase was caused by the unfavourable agricultural season. The season of 1902-03 was also a poor one. The Financial Commissioner is glad to note that the remarks of the Local Government in paragraph 3 of the Resolution on the last report have resulted in reduced rates being granted for fallows with greater liberality. The provincial figures for the areas assessed at full rates, intermediate rates and the 2-anna rate for 1905-06 are 274,190, 13,470 and 237,895 acres as against 299,034, 31,714 and 120,016 acres in 1904-05. The Financial Commissioner notes that whereas in Ma-ubin only 116 acres were assessed at intermediate rates in 1904-05 and 138 at the 2-anna rate, 27,132 acres or the total fallow area assessed was assessed at the latter rate in 1905-06. Perhaps the Deputy Commissioner has carried out the orders referred to in paragraph 7 of the last report with too much zeal, but serious floods occurred. In Pyapôn on the other hand, the increase is comparatively small, from 235 to 2,821 acres. The Commissioner however considers that this is sufficient for the reason referred to in the last report. No intermediate rates are to be found in Myaungmya despite the Deputy Commissioner's promise of last year, but the area assessed at the 2-anna rate has largely increased absolutely and still more relatively. The notifications under Rule 77 referred to in the last report were found useful in the Irrawaddy Division. In Bassein where cattle disease raged even more fiercely than in 1904-05 and floods also occurred, the fallow area increased by over 10,000 acres and the 2-anna rate was more liberally applied. In Henzada nearly 69,000 acres as against 25,000 odd acres in 1904-05 were left fallow and all assessed at the 2-anna rate. As in Ma-ubin floods were responsible for the increase. The Commissioner, Pegu remarks that the system in force in Hanthawaddy under which the Superintendent of Land Records submits to the Deputy Commissioner a list of holdings in which fallow rates are recommended with a statement of the reasons for the recommendations is objectionable, since though the results are satisfactory it interferes with the Superintendent of Land Records' proper work. Mr. Todd-Naylor has suggested its abandonment. The Deputy Commissioner, Myaungmya, on the other hand proposes introducing it in his district. The Commissioner, Major Maxwell does not think it an ideal system. The Deputy Commissioner should reconsider his intention. The Deputy Commissioner, Thatôn (Major Strickland), remarks that the system of assessment to fallow rate by Revenue Surveyors, in accordance with a notification under Rule 77 opens the door to fraud and states that an instance of fraudulent assessment has occurred.

Land Revenue :—Fallow rate.

*Ma-ubin.*

*Pyapôn.*

*Myaungmya.*

*Bassein.*

*Henzada.*

*Hanthawaddy.*

*Myaungmya.*

*Thatôn.*

8. The meaning of the figures for water-rate shown in Statement II was explained last year. The area assessed decreased from 23,145 by 9,284 acres and the revenue demand and collections from Rs. 32,159 and Rs. 31,665 by Rs. 12,575 and Rs. 12,081, respectively. Shwebo is principally responsible for these figures. The old Mu Canal failed to fill properly owing to the scanty rainfall. The Sagaing report is silent on the subject of the considerable decreases (1,320 acres, Rs. 2,693 and Rs. 2,761, there. In consequence of the passing of the Burma Canal Act all Government irrigation works not in the hands of the Public Works Department were transferred to its control. The assessment and collection of the revenue, however, including separate water rate, remain with the Revenue Officers. Non-Government Irrigation works will be notified as minor canals. A list of such canals for notification is before Government.

WATER RATE.

*Statement II, page 42.*

*Shwebo.*

*Sagaing.*

# CHAPTER III.

## Capitation-tax, Thathameda and Land rate.

CAPITATION-TAX.

Persons assessed, demand, etc.

*Statement IIIA, page 42.*

9. The number of persons assessed to capitation-tax rose by 5,575 only as against 34,069 in the previous year and the demand by Rs. 25,076 as against Rs. 1,19,377. The unfavourable season is no doubt accountable for this. It may seem illogical that this should be so as the natural increase of the population is not directly affected and unless the number of persons exempted on the score of poverty largely increases it cannot be held so far as the demand as opposed to collections is concerned that the bad season has operated by rendering more people qualified for exemption from the tax. The return of immigrants from Lower to Upper Burma in consequence of the comparatively more favourable character of the season of 1904-05 there must however be considered and the smaller demand for Upper Burma labour in consequence of the unfavourable season in the year under report in Lower Burma. A reference to the increases recorded for 1902-03, deducting as explained in the report for the following year, the increase due to the substitution in the Minhla Subdivision of Thayetmyo of capitation-tax for *thathameda* confirms this theory of the effect of a bad year on the demand for capitation-tax. Another cause, however, is the extension of the Income-Tax Act throughout Lower Burma. The number of persons exempted under this head increased by 1,052 as against 179 in 1904-05. The increase is, however, surprisingly small. The increase in the number of assessees to income-tax was 3,173 in 1905-06.

No less than eight districts show a decrease in the number of assessees and seven of the eight in the revenue demand, Tharrawaddy the eighth returning the anomalous result of a decrease of 1,852 in the number of persons assessed and of an increase of Rs. 301 in the revenue demand. The Deputy Commissioner has offered no explanation. The increase in the number of assessees and of revenue both was largest in Toungoo (4,743 and Rs. 15,289). No other district attained half these figures. The season was fair and the increase of 1904-05 exceeded by 354. Toungoo is a district which is opening out with great rapidity. The rate of increase of ordinary land revenue since 1901-02 has been more than double the highest in any other Lower Burma district in which revised rates have not come into force during that period, and is higher than in all but one or two of those in which such rates have come into force. It is not surprising therefore that in a generally bad year it should show much the highest increase both in the number of assessees and of revenue. The Deputy Commissioner remarks that an assessment roll printed in 1906 is in the form in use before the corrections necessitated by the abolition of exemption tickets were made (Correction slip No. VI, (11), page 136, Lower Burma Land Revenue Manual). The matter will be looked into. He suggests that a column should be added giving the number of houses against the persons living in them. The Financial Commissioner has made a similar suggestion in circulating revised instructions for the preparation of the *thathameda* rolls and he will consider this suggestion. "Karen Chief Tribute" again increased by Rs. 514—owing to better checking. The unexpected increase referred to last year was due to enhancement of the rates. Prome comes next to Toungoo with increases of 1,836 and Rs. 7,576 respectively. The Deputy Commissioner attributes the increases to the "return of emigrants and natural causes." But apparently "the natural causes" were not at work during the two previous years. Bassein returns increases of 1,784 and Rs. 7,445. The Deputy Commissioner considers these normal figures. As much may be said of the figures for Pegu (1,768 and Rs. 6,884) which are the next highest, Myaungmya with the next highest revenue demand (Rs. 6,757) shows an increase of 480 only in

*Tharrawaddy.*

*Toungoo.*

*Prome.*
*Toungoo.*

*Bassein.*

*Pegu,*
*Myaungmya.*

the number of assessees. No doubt the reason is that many of the unmarried immigrants referred to in the last report left the district on account of the bad season and the countervailing and surplus increase is, therefore, largely one of married persons. Pyapôn shows the second largest decrease in the number of persons assessed and the largest decrease in the revenue demand (2,575 and Rs. 13,930). The Deputy Commissioner ascribes these decreases to an exodus from the district on account of the bad harvest of 1904-05. The Revised rates also came into force in that year and the explanation may be accepted. Ma-ubin (2,996 and Rs. 9,243) had the largest decrease in numbers and the second largest in the revenue demand. Henzada (2,005 and Rs. 4,056) was third in both respects. The Deputy Commissioner, Mr. Leveson, gives no explanation for the former district, but no doubt the explanation as regards Henzada, that people living in flooded circles removed to other districts in search of a living, applies. The large decrease in the land revenue collections referred to in Chapter II agrees with the decrease in capitation-tax demand. Decreases in Salween and Thayetmyo are in harmony with revenue decreases, but that in Kyaukpyu must be due to laxity in the Revenue administration. The Commissioner is issuing the necessary warning.

*Pyapôn.*

*Ma-ubin.*
*Henzada.*

*Salween.*
*Thayetmyo.*
*Kyaukpyu.*

**Remissions and Outstandings.**

Outstandings and remissions both increased largely, by Rs. 2,305 from Rs. 169 and Rs. 50,000 from Rs. 48,044 respectively. Five districts are responsible for the outstandings but in only three are they considerable. Myaungmya had no less than Rs. 1,493 outstanding at the end of the year. The Deputy Commissioner (Mr. Andrew) writes as follows.

*Myaungmya.*

"Since the end of the year Rs. 988 have been collected or accounted for and Rs. 272 was the subject of a criminal case in the Subdivisional Magistrate's Court which up to a short time ago had not been concluded. The large amount of outstandings is due to the confusion and disorganisation of the Wakèma Township Revenue Office.

"Cases of recovery and remission had been lost by the Head Clerk or thrown aside in various parts of the office and early in July I discovered and brought up to Myaungmya one hundred and seventy-one cases of remission many of which had been initiated as far back as September and October 1905 and then left incomplete lying about the office."

The Township Officer responsible, has it appears from the Deputy Commissioner's comments on the work of his subordinates, been removed from Government service. Ma-ubin follows with Rs. 729. Much of this was due from absconding headmen, from whose sureties it is now being recovered. The Deputy Commissioner, Tharrawaddy, does not comment on the outstanding of Rs. 191 in that district. He is now requested to do so. Remissions increased in 17 out of 20 districts. By far the largest amounts are returned by Hanthawaddy and Tharrawaddy where the floods and consequent exemption on the score of poverty account for the figures. In the remaining districts the cause is the same or the bad season generally. The decrease in Kyaukpyu is due to the exceptional character of the previous year's figures.

*Ma-ubin.*
*Tharrawaddy.*
*Hanthawaddy.*

*Kyaukpyu.*

In the last report Deputy Commissioners were requested to state whether headmen prepared the rolls themselves or whether they paid other persons, *e.g.*, clerks in Subdivisional and Township Offices to prepare the rolls for them. The reports on this point are somewhat surprising. In Akyab, Kyaukpyu, Bassein, Ma-ubin, Henzada, Thatôn and Mergui Government clerks prepared many of the rolls and in Bassein and Akyab, at any rate in the former, fees were paid. In not a single district but Tavoy and possibly Pyapôn and Prome, although the reports from these two districts are not clear did headmen as a rule prepare the rolls themselves. Petition writers, Advocates' clerks, Revenue Surveyors were employed. In Akyab and Sandoway the fee is Re. 1 per cent. on the amount of the assess-

**Preparation of the rolls.**

*Akyab.*
*Kyaukpyu.*
*Bassein.*
*Ma-ubin.*
*Henzada.*
*Thatôn.*
*Mergui.*

*Akyab.*
*Sandoway.*
*Thayetmyo.*

ment and in Thayetmyo 10 per cent. on the commission. The fact seems to be that although headmen in the Pegu and Irrawaddy Divisions at any rate are not illiterate—the Subdivisional Officer, Wakèma absurdly reports that 65 per cent. of his headmen are illiterate—they cannot write easily and neatly enough to prepare the rolls without more labour than they care to undergo. It is to be regretted that their commission should be diminished in this manner. Government clerks, as a rule, have no spare time for such work and it may be hoped that headmen will endeavour to write out the rolls themselves.

**Checking of Assessment rolls.**

In the last report Deputy Commissioners were requested to state the number of villages checked by each officer. One or two Deputy Commissioners have failed to do this. A collective report that so many villages were checked by all officers is not a compliance with this order. The Subdivisional Officers, Nyaunglèbin, Kyaiklat, Henzada, Thatôn Kawkareik and Victoria Point, and the Township Officers An, Ramree, Cheduba, Pyuntaza, Ma-ubin, Bi'in and Yebyu, seem to have been remiss.

*Kyaukpyu.*

Checking in Kyaukpyu was very poor. The Commissioner has noticed the remissness.

**Collections on blank receipts.**

The collections on blank receipts generally increased, but not much stress can be laid on the figures for reasons referred to in former reports. The Township Officers, Kyaikto and Tantabin annexed what were really the supplementary collections of headmen, thus unfairly swelling the sum to their credit and depriving headmen of commission. The Railways collections decreased by over Rs. 4,600. An explanation of this will be asked for. It has been decided recently that the Company shall collect the tax from coolies employed on lines under construction as well as from their regular employés.

**Capitation-tax. Classification of exemptees.**
*Statement IV A, page 43.*

**10.** The total number of persons exempted rose by 5,055 to 139,179. As usual and natural the bulk of the increase is under the head of "Poverty and old age" but as already noticed owing to the extension of the Income-tax Act throughout Lower Burma the number of persons exempted as assessed to income-tax increased by 1,052 as against 179 in 1904-05. Perhaps the general poverty due to the poor season explains partly this unexpectedly small increase. Small as it is four districts, Hanthawaddy, Amherst, Pegu and Prome are responsible for nearly three-fourths of it. Many districts do not notice the matter at all, the Deputy Commissioner, Pyapôn, for instance in whose district a decrease of 64 took place. It appears from other reports that headmen entered persons liable to income-tax in the capitation-tax rolls; the erroneous assessments were subsequently remitted and helped to swell the total remisssions. Notable variations under other heads are the increase of 167 in the number of Government servants and pensioners in Hanthawaddy said to be due to the removal into the district from Rangoon in order to escape plague, the increases of 108 and 240 in Bassein and Toungoo respectively, in the number of priests and schoolmasters, said to be due in the case of Bassein to the more careful preparation of the rolls in accordance with special instructions and in the case of Toungoo to the entry of such persons in the "Karen Chief Tribute" rolls for the first time. The decrease of 76 under the same head in Myaungmya and of 976 under the head of "Poverty and old age" are not explained. The Deputy Commissioner cannot explain the increase of 77 under the head "Others" in Akyab.

*Hanthawaddy.*
*Amherst.*
*Pegu.*
*Prome.*
*Pyapôn.*

*Hanthawaddy.*
*Ka sein.*
*Toungoo.*

*Myaungmya.*

*Akyab.*

**Thathameda—Households assessed, demand, etc.**
*Statement III, B page 43.*

**11.** The number of households assessed to *thathameda* again rose largely, by nearly a thousand more indeed than the great increase of 1904-05. All districts but one (Kyauksè) shared in the advance. The decrease in Kyauksè (21) is small, but it follows a decrease in the previous

*Kyauksè.*

year. That also was small, but Kyauksè was one of only three districts which did not show an increase. The explanation is the same as that given last year, namely, a transference of households to Meiktila in consequence of losses in cultivation. It is added that in the township (Myittha) where the decrease occurred the rate is double that in Meiktila. The explanation is undoubtedly correct, Meiktila had a good year and showed a considerable increase (1,598). Magwe with 4,032, said to be due to the careful assessment showed the largest advance. The lowering of the *thathameda* in consequence of settlement may have something to do with the result. Myingyan had a poor season and yet had the second largest increase (3,038), thus showing for the fourth year in succession a large increase. The Deputy Commissioner (Major Eliott) assigns the operations of the Burma Oil Company in the Pagan subdivision and the establishment of cotton mills in the Myingyan subdivision as causes. The general increase is no doubt due to the fact that the season of 1904-05 was better in Upper Burma than in Lower Burma. Intending emigrants thus stayed at home and others were induced to return.

*Meiktila.*
*Magwe.*

*Myingyan.*

The revenue demand fell by nearly 2½ lakhs, due to the reduction of *thathameda* in Magwe in consequence of settlement. The decrease in that district alone was over Rs. 3,20,000 and if the settlement estimate of a demand of Rs. 1,67,513 had not been exceeded by over Rs. 37,000 would have been still larger. The decrease of Rs. 8,062 in the Lower Chindwin was also due to settlement. A decrease over Rs. 20,000 had been estimated for. In the Upper Chindwin the reduction of rates in consequence of floods by nearly Rs. 27,000 produced a decrease of Rs. 6,738. The largest increase (Rs. 24,746) comes from Shwebo where the pre-settlement rate of Rs. 10 is still in force and causes a larger increase with every increase in the number of households than takes place in settled districts. Over Rs. 6,500 of the second largest increase, namely, that in Sagaing (Rs. 14,274) was due to distributing the tract rates sanctioned by the Local Government in accordance with the proportion for the different villages proposed by the Settlement Officer. Part of the considerable increase in Katha (Rs. 10,092) is attributed to the inclusion of the employés of the Bombay-Burma Trading Corporation, Limited, in the rolls. They were formerly excluded and paid the tax to the Corporation. As the latter thought that the uniform rate of Rs. 10 per employé fell too severely on their employés, the system of collection by the Corporation was abandoned for 1905-06. A revised system, providing for collection by the Corporation in two districts, Katha and the Ruby Mines, only, where the camps of the Corporation's employés are most inaccessible, at reduced rates has been sanctioned for the current year.

**Reduction of rates.**
*Magwe.*

*Lower Chindwin.*
*Upper Chindwin.*
*Shwebo.*

*Sagaing.*

*Katha.*

*Ruby Mines.*

While the Bombay-Burma Trading Corporation's employés with 2,342 households and Rs. 21,035 in 1904-05 are merged in the general figures the employés of the Burma and other Oil Companies are now shown separately, their employers having undertaken to collect from them at special rates on the principle of the income-tax. This kind of arrangement is entered into because *thathameda* is not a tax well adapted to the European and American employés of such Companies. The Railway Company's collections decreased by over Rs. 8,000. Enquiry will be made into the cause of this.

Remissions increased by nearly Rs. 10,000. The bulk of this increase was in the Ruby Mines, Katha, Bhamo and Yamèthin and was caused by floods, fire, double assessments on the roving employés of timber-trading Companies, and in Bhamo by the remission of Kachin tribute as a set off for road work executed by the Kachins.

**Remissions and Collections.**
*Ruby Mines.*
*Katha*
*Bhamo.*
*Yamèthin.*

Outstandings are far too frequent, occurring in eight districts. The largest amounts are in Mandalay, the Ruby Mines and Pakôkku, and are attributed to the difficulty of collecting from the heterogeneous population of Maymyo,

*Mandalay.*
*Ruby Mines.*
*Pakôkku.*

a misunderstanding with the Bombay-Burma Trading Corporation as to whether they or Government shou'd collect in the Ruby Mines and the incompetence of the *Myothugyi* in Pakôkku Town.

**Checking of the assessment rolls.**

Checking of the rolls was generally sufficient and omitting doubtful cases it appears that only the Subdivisional Officer and Township Officer, Mogôk, who checked 6 and 13 roll's respectively were remiss. Regarding the tendency to assess the reduced *thathameda* in settled districts at a uniform rate referred to in the last report, the Financial Commissioner has recently submitted a report to Government on the working of the instructions issued with a view to counteracting this tendency. They are said to have been of use, but it still remains true that where the rates are low the tendency to a uniform assessment is very difficult to eradicate. Only long continued attention by district officers to the matter will have any effect. The Financial Commissioner looks to Deputy Commissioners to see that such attention is given and that an attitude of acquiescence is not adopted.

Nothing noticeable is reported in connection with the preparation of the rolls. Headmen in Upper Burma cannot be expected to prepare the roll's themselves when headmen in Lower Burma are so generally incapable of doing this.

**THATHAMEDA Classification of exemptees.** *Statement IV 3, page 44.*

12. The number of households exempted decreased by 1,926: nearly half of this total came from Magwe. It is left unexplained by the Deputy Commissioner but no doubt it was the result of settlement. A similar phenomenon occurred in 1903-04 in Yamèthin. Where the rate is low exemption does not lessen the village assessment to such an extent as to induce the *thugyis* to exempt people who could afford to pay a small sum. The decreases of 524 in Minbu and of 151 in Katha are due to the adoption of an interpretation of the note to Rule 12 (*f*) of the Rules under the Regulation differing from that formerly held. The note provides that newly-married couples shall be exempted for one year after marriage only if married within the year for which the tax is assessed. Most Burmese marriages take place in April or May and if the calendar year is taken as the year for which the tax is payable then the couples married in April or May are exempt but not if the year taken is the agricultural year. The amendment of the note will now be considered.

*Magwe.*

*Minbu.*

*Katha.*

**Land Rate.** *Statement V, page 44.*

13. The total area assessed to land rate in lieu of capitation-tax remained almost stationary, while the revenue demand rose by Rs. 3,048 to Rs. 95,709. In Akyab and Toungoo large increases of area and revenue occurred and in Bassein and Henzada large decreases. In Akyab the increase was due to inclusion within the term of "land covered with buildings" of land under the eaves of houses and open extensions of the ground floor and of assessment to land rate of land occupied by tenants of persons assessed to income-tax. The explanation in the case of Toungoo is not very clear. The Deputy Commissioner writes:—

*Akyab.*

*Toungoo.*

"The increase is due to the issue of more leases in Toungoo town and also to the raising of taxable limit for income-tax."

The Deputy Commissioner probably means that waste land was occupied on lease and that some persons who ought to have been exempted from income-tax in an earlier year were improperly assessed to that tax until 1905-06. In Bassein the decrease was due to the inclusion of areas occupied by persons who were assessed to income-tax for the first time and in Henzada "probably" to the taking up of land for the Henzada-Kyangin Railway. The Deputy Commissioner should not be in doubt on such a point and is requested to submit a definite explanation. In both Bassein and Henzada the decrease must have been almost wholly on uncovered land. In Prome, on the other hand, two acres increase in area for building sites gives an increase of Rs. 746 in demand. The Deputy Commissioner, Thayetmyo, writes:—

*Bassein.*

*Henzada.*

*Prome.*

*Thayetmyo.*

"The covered area assessed fell by 10 acres and the increase in demand from covered area of Rs. 46 was due partly to the greater care taken in assessment and partly to the assessment of lands belonging to people who had in former years paid income-tax but whose incomes this year fell below the Rs. 1,000 standard."

If the covered area decreased there could be no increase in the demand therefrom. What happened no doubt was that the uncovered area decreased by roughly 10¼ acres and the covered rose by a quarter of an acre.

# CHAPTER IV.

## Fishery Revenue.

**Fishery Revenue.**

*Statement VI, page 45.*

14. The revenue demand from fisheries fell by Rs. 67,051 to Rs. 29,12,478 or only Rs. 4,592 above the figure of 1903-04. The demand from net licenses rose by Rs. 18,773 but that from leased fisheries fell by Rs. 85,824.

**Net license fees.**

*Statement VI, Column 3, page 45.*

(1) The increase in the demand from net license fees is almost entirely due to one district, Mergui (Rs. 14,449), although Akyab and Prome contributed Rs. 1,838 and Rs. 1,655 respectively.

*Mergui.*

In Mergui the number of "Kyapazat" bag-nets referred to in the last report again increased by 179, accounting, since they are taxed at Rs. 40 a net, for half the increase, while the enclosure made of bamboo screens with a hinged door known as *sanda* and the scoop shaped handle-net known as *gawa* also increased largely. The increase in Akyab is due to the Deputy Commissioner Major Stone's attention to the matter. In Prome it is not explained but the throwing open of some fisheries may have had something to do with the increase.

*Akyab.*

**Attachment of lead labels to fishing nets.**

*Prome.*

The system of attaching lead labels to nets referred to in the last report has now been permanently sanctioned for Prome and its experimental extension to a selected district of the Irrawaddy Division suggested to the Commissioner. The Deputy Commissioner, Akyab, notes that he wrote for a specimen label with a view to introducing the system in his district, but on finding that counterfeit labels could be manufactured locally abandoned the idea. As the inspecting officer should carry about a list of licenses with him and the lead labels have the number of the license stamped on them the Deputy Commissioner should re-consider his decision. There would be obvious risk of detection if numbers were put on the forged labels. The report on the Mergui experiment of wooden labels referred to last year is said to have been sent to the Commissioner. The Financial Commissioner has not seen it yet. The Deputy Commissioner states that the experiment seems to have been successful. The decrease of Rs. 1,728 in Tavoy is said to have been due to the death of a Chinese trader who had for years advanced money to fishermen to pay their license fees: that of Rs. 1,552 in Henzada is conjecturally attributed to the destruction of crops and a consequent falling off in the demand for fish. The Commissioner considers this doubtful but the effects of a bad season are very far reaching. The Deputy Commissioner, Toungoo (Mr. English), who has special experience of fishery matters suggests that a second list of intending fishers should be submitted by the *thugyi* on the 1st October, in addition to that prescribed for submission on the 1st July by Financial Commissioner's Circular No. 35 of 1901. The reason for this proposal is that fishermen do not wish to pay for licenses till the autumn fishing season is about to begin. The Financial Commissioner will consider the proposal if made separately.

*Tavoy.*
*Henzada.*

*Toungoo.*

**Pearl Fisheries.**

*Mergui.*

The Government of India have been addressed with a view to securing the services of an expert for the examination of the Mergui pearl fisheries as recommended by the Financial Commissioner. Meanwhile, consideration of an application for a long lease of the Mergui fisheries and a block off the coast of Tavoy has been deferred.

The number of pump or diver's licenses rose from 77 to 80 and the revenue consequently from Rs. 30,800 to Rs. 32,000. The right to collect pearl-shells without apparatus (*i.e.*, pumps), green snails, sea-slugs and trochus shells fetched Rs. 15,300 as against Rs. 14,200 for the previous year. The exports of mother-of-pearl rose from 70 to 92 tons and the value by Rs. 6,287.

The present pearl fishery rules do not represent the actual method of disposal. Under Rule 7 blocks are to be leased or licenses issued. The fisheries are not now

divided into blocks and the two methods of disposal which are used simultaneously are to license diving pumps or auction the right of collecting shell without pumps and various other products. In the draft rules which he has submitted to Government under the new Act, Mr. Hall has included pearl fishery rules which correctly represent the existing practice and contain a number of miscellaneous amendments.

(ii) As already noted the demand from leased fisheries fell by Rs. 85,824. As far as the demand is concerned the cause of the decrease must be looked for in the season of 1904-05 since the auctions are held before the character of the first season covered by the new lease is known. As stated in the last report the season was a poor one in all the districts of the Irrawaddy Division but Henzada. These four districts supplied between them nearly 13 and three-fourths lakhs of the revenue demand of 1904-05. It is therefore not surprising to find no increase in any one of these districts and the second and third largest decrease in the Province in Ma-ubin (Rs. 29,181) and Bassein (Rs. 17,505) the two most important. The largest decrease was, however, in Pegu (Rs. 40,124) where also the season of 1904-05 had been unfavourable. In Ma-ubin and Bassein there has been no doubt a further fall in the prices realized at the auctions for 1906-07 as in both districts the season was unpropitious. Fish are said to have escaped from the Ma-ubin fisheries owing to the floods, but the Commissioner notes that fish were sufficiently plentiful and that what was wanting was money to finance the operations, *e.g.*, for the purchase of salt. The agricultural depression also reduced the purchasing power of the people.

**Leased Fisheries.**
*Statement VI, Column 4, page 45.*

*Bassein.*
*Myaungmya.*
*Ma-ubin.*
*Pyapôn.*

*Ma-ubin.*
*Bassein.*
*Pegu.*

In Upper Burma the restrictions on lessees' fishing rights which were imposed in the Mandalay Division in consequence of the result of Mr. English's investigations in Katha referred to in the last report naturally tended to reduce prices. This is the reason given for the largest (Rs. 11,112 in Katha) and second largest (Rs. 8,605 in Bhamo), decreases in Upper Burma. There was a decrease in every district in the division but in Mandalay District the revenue demand from which exceeds that from the other four districts combined the decrease was the second smallest, only Rs. 940. It would possibly have been somewhat larger but for the fact that the Deputy Commissioner, Major Townsend, who was directed to enquire into the condition of the fisheries of his district in default of Mr. English whose deputation had been found inconvenient subdivided 10 fisheries with the result that an increase of Rs. 3,160 was realized over the price (Rs. 20,800) fetched by the sale of the subdivided fisheries in the preceding year. It is clear, however, that but for the new restrictions the prices at Mandalay would have risen largely, and it is to be hoped that the vision of fishery lessees ruined by the Financial Commissioner's refusal to sanction remissions, which haunted the late Commissioner (Major Strickland) has been finally dispelled. The remarks of the officer who conducted the recent revision settlement of Mandalay may be quoted on this point. He writes :—

*Katha.*
*Bhamo.*
*Mandalay.*
*Myitkyina.*
*Ruby Mines.*

"Of the non-agricultural classes persons holding fishery licenses (*sic* leases) as distinct from the actual fishermen, are the wealthiest. With ready money at their disposal, they secure monopolies of fishing rights, and in subletting the fisheries in sections make large profits without any risk."

In the other divisions of Upper Burma the new restrictions were not in force at the time of the auctions and the only specially noteworthy feature is the increase of Rs. 23,229 in Sagaing, the fishery district next in importance to Mandalay, where subdivision and also reckless bidding are given as the reasons. In Lower Burma the only noticeable increases were in Prome (Rs. 6,087) and Amherst (Rs. 4,349). Subdivision was the cause in Prome. In Amherst the increase was fallacious as it accrued from the sale of navigable streams. The lessees failed to pay and the fisheries

*Sagaing.*

*Prome.*
*Amherst.*

which had been sold without the Commissioner's approval were all thrown open.

The amendments in the rules in consequence of Mr. English's report referred to in the last report as having been made were not actually sanctioned until after the close of the year under review. The restrictions contained in them apply to all Upper Burma divisions. The Financial Commissioner is glad to note that in Sagaing Major Macnabb and in the Ruby Mines Mr. George have made a special study of the fishery conditions of their respective districts. Mr. English's example is fructifying.

*Sagaing.*
*Ruby Mines.*

The fisheries in the Tagaung township of the Ruby Mines District will in future be under the Deputy Commissioner, Katha, to whom they are more accessible and an *Inkunwun* has since the close of the year been sanctioned for the latter district in connection with the transfer and also with another addition which has been made to the Deputy Commissioner's charge.

*Ruby Mines.*
*Katha.*

Thanks to the strict policy adopted with regard to Mandalay and the absence of the special circumstances connected with the giant Inyegyi fishery in Bassein referred to in the last report, remissions which include also amounts written off as irrecoverable fell by Rs. 20,353 to Rs. 9,317 only. The decrease in Bassein was Rs. 18,563 and in Mandalay Rs. 5,645. Outstandings despite a gratifying decrease of Rs. 4,894 in Mandalay rose by Rs. 14,723 to over Rs. 56,000. Ma-ubin was responsible for Rs. 14,320 of this amount. The Deputy Commissioner (Mr. Leveson) whose report is almost as brief as that of his predecessor in 1905 merely says that this result was due principally to losses on resales of fisheries of which the lessees had absconded but the Financial Commissioner observes that nearly Rs. 13,000 of the outstanding belong to the previous year and from cases which have come before him it appears that this sum has been thrown into the year under review by delay in the disposal of the remission proceedings. Part of this, although perhaps not a large part, was caused by his predecessor's failing to recover from sureties at once on the ground that under the bond as then worded they were not responsible for loss on resale. The Commissioner pointed out that they were responsible under the lease. The form of bond has now been amended. Mr. Leveson has since submitted these outstanding cases and sanction to remission has been given. He deserves credit for their prompt disposal shortly after his arrival in the district. In the course of the year the Financial Commissioner had occasion to observe that a Township Officer had forged orders on petitions to avoid detection of his dilatoriness. He was suitably punished. Another officer wrote up a sheet of the proceedings diary long after the date on which it purported to be written but his statement that it represented action actually taken was accepted. There is no doubt that in Ma-ubin and other heavy fishery districts the verification of the often valueless security offered presses severely on Subdivisional and Township Officers and induces them to take what is often far from sufficient security. The Financial Commissioner has under consideration the fixing of the proportions of estimated value of security property which should be taken in view of the fact that it must be disposed of in event of default by forced sale. At the same time he considers that Deputy Commissioners should exercise the discretion vested in them with regard to the taking of security by this office circular No. 3 of 1904 with freedom. The Commissioner, Tenasserim Division, during the year suggested that in Thatôn District during 1906-07 security should be abolished as has been done with success in the case of excise licenses, an example recently followed by the Local Government in the case of bazaar rents and other District Cess Fund receipts. Mr. Hall could not accept the proposal in the few days or on the scanty data given to him for consideration but he is inclined to consider that the trouble and time spent on taking security for fishery rents are hardly worth the amount of loss saved to Government.

*Mandalay.*
Remissions, Collections and outstandings.
*Bassein.*
*Mandalay.*
*Ma-ubin.*

**Kadôn fisheries.**

*Bassein.*

*Ma-ubin.*

*Pyapôn.*

*Myaungmya.*

The continuation of the experiment of *Kadôn* fisheries referred to in the last report has been approved by Government. In Bassein they fetched Rs. 4,865 as against Rs. 1,060 in the previous year and in Ma-ubin are said to have attained one of their objects, *viz.*, the detection of poaching by ordinary lessees in the close season by the *Kadôn* lessees, but in Pyapôn only 4 out of 17 and in Myaungmya only 10 out of 20 were sold.

**Pinle damin advances.**

*Myaungmya.*

As intimated last year a special officer was deputed to try and recover the outstanding of Rs. 18,000 of the advances made in Myaungmya to *pinle damin* fishermen. This officer was Maung Gyi (1) who as Township Officer, Moulmeingyun, had recommended the bulk of the irrecoverable advances and asked to be given a chance of retrieving himself. Although on special duty for six and seven months he recovered less than Rs. 4,000, and it is probable that a sum of Rs. 10,000 will have to be written off in the end. Despite the unfortunate termination to the experiment, Mr. Hall believes that *pinle damin* advances would do good if advanced with proper precautions. Nothing can be inferred from the failure of advances made as they were made by Maung Gyi who supplied each junior member of a family working along with the head with a separate advance. If such loans are sanctioned again, the enquiries should be conducted only by officers who are known to be thoroughly capable and trustworthy.

**Fishery Surveys.**

*Ma-ubin.*

*Pyapôn.*

Surveys on the scale of 4″ to the mile of fisheries in Ma-ubin and Pyapôn Districts were in progress during the year. Out of 443 fisheries in Maubin 179 were surveyed and 60 out of 249 in Pyapôn. The establishments were constantly being revised and work was disappointingly slow.

# CHAPTER V.

## Miscellaneous Land Revenue.

**15.** After rising by nearly three and five and a half lakhs respectively in the years 1903-04 and 1904-05, receipts under the various heads classed in Statement VII as Miscellaneous Land Revenue fell suddenly by nearly a lakh. Over Rs. 60,000 of this decrease came under the head of fees, rents and royalties on petroleum, rubies, jade and amber.

Miscellaneous Land Revenue.
*Statement VII, page 46.*

### (a) Rent of Town lands not credited to local funds.

The receipts under this head rose slightly by Rs. 1,409 to Rs. 78,829. The increase of Rs. 2,837 in Bassein was largely fictitious as it consisted of premia realized from the sale of leases in Yegyi, to which it was intended at the time to transfer the headquarters of the Subdivisional Officer, Ngathainggyaung. The proposal was afterwards abandoned and most of the premia refunded. The increase of Rs. 1,272 in Shwebo was partly due to collection of rents in advance in January of each year in accordance with the provisions of the form of Town Lands lease. Formerly collections had been made in July. The decrease of Rs. 2,681 in Mandalay is due to undesirable delay in collections and that of Rs. 1,383 in Toungoo is not very clearly explained as due to an exceptional recovery in the preceding year and to " change of system in collection last year." The Deputy Commissioner is requested to elucidate the last remark. In Myaungmya the sites in Moulmeingyun had nearly all been taken up and a decrease of Rs. 1,746 occurred in the absence of the premia previously derived from the auction of the sites.

*Statement VII, Column 2, page 46.*

*Bassein.*
*Shwebo.*

*Mandalay.*
*Toungoo.*
*Myaungmya.*

The Town surveys scheme referred to in the last report was pushed forward with great vigour. It may be observed that this report is hardly the place in which to comment on surveys. These would be dealt with more appropriately in the Land Records Report and will be in future if proposals which the Financial Commissioner is submitting to the Local Government for the transference to the Settlement Commissioner and Director of Land Records of the immediate superintendence of the scheme are accepted. In order to prevent delay in the execution of a much needed measure, and because these proposals for town surveys were originally made on his own initiative, and partly because the Settlement Commissioner has not hitherto been closely connected with Town lands matters the Financial Commissioner has hitherto corresponded with Commissioners direct. But the inconvenience of the Settlement Commissioner's dissociation with a scheme in which his subordinates, the Superintendents of Land Records play a leading part, has been strongly felt, and now that sanction has been obtained to the entertainment of establishments for the demarcation and survey (original and supplementary) of most of the more important towns, Mr. Hall proposes that all correspondence on the subject of town surveys should be addressed to the Settlement Commissioner in the first place. Last year a table was given showing at what stage the scheme had by then arrived. A similar table is not given in the present report as information may be conveniently given by narrative. Demarcation and Survey have been completed in Pegu, Bassein, Kyaukpyu, Amherst and Minbu. In Pakôkku no demarcation or original survey was contemplated, but proposals have now

Town Surveys.

*Pegu, Bassein, Kyaukpyu, Amherst, Minbu and Pakôkku.*

been made for demarcation. Revision survey operations were conducted in Akyab, but there were no operations under the Boundaries Act. The latter appear to be necessary and are in contemplation. A settlement of the tenures in the town seems advisable. The map of Magwe town has been brought up to date. In Toungoo survey operations were postponed because it was desired to extend the limits of towns on the railway but a certain amount of demarcation was done. In the Lower Chindwin and Upper Chindwin surveyors were not available. In districts of the Irrawaddy Division other than Bassein, and in Thatôn, Tavoy, Mergui, Katha, Sagaing, Shwebo, Meiktila, Myingyan and Yamèthin operations are still proceeding, but will be completed next year if not sooner. Operations in Tharrawaddy and Prome have just commenced or are commencing. As regards districts and towns not mentioned in the table given last year, proposals for the demarcation and resurvey of parts of Bhamo town have been sanctioned. The consideration of proposals for Hanthawaddy and Kyauksè has been deferred for want of funds. Proposals regarding Thayetmyo, Sandoway and Mogôk are under consideration. Proposals for the resurvey of Ngathainggyaung town in Bassein District are before Government. Maymyo has been surveyed, although not as part of the general scheme. It will thus be seen that outside Rangoon, except Myitkyina, Northern Arakan and Salween, every district in the province has been or is being dealt with, and every important town except Bassein, Moulmein and Mandalay. Even of these three the question of demarcation and resurvey is being considered in connection with Moulmein. The other two possess an elaborate system of supplementary survey. Demarcation was ordinarily done by Inspectors of Land Records on special duty. Whether it was well done or not, the Financial Commissioner is not yet able to say. He has put some specific questions as to the observance of the procedure under the Boundaries Act which have as yet been answered in only a few cases.

*Akyab.*
*Magwe.*
*Toungoo.*

*Bassein, Henzada, Myaungmya, Ma-ubin, Pyapôn, Thatôn, Tavoy, Mergui, Katha, Sagaing, Shwebo, Meiktila, Myingyan, Yamèthin, Tharrawaddy and Prome.*

*Bhamo, Hanthawaddy, Kyauksè, Thayetmyo, Sandoway and Ruby Mines.*

*Myitkyina.*
*Northern Arakan.*
*Salween.*

In Toungoo it was certainly inefficient and moreover time and labour were wasted by carrying on operations outside Pyu town as notified for demarcation in anticipation of sanction to the inclusion of the land thus demarcated within the town. Needless to say the operations have no validity. The Demarcation Officer apparently failed to keep any record of the notices issued and has obviously been left without supervision. In Katha the Demarcation Officer had no copy of the instructions for demarcation issued by the Financial Commissioner and time was wasted here also.

*Toungoo.*

*Katha.*

Surveys inspected by the Assistant Director of Land Records in Thatôn, Tavoy, Akyab and Kyaukpyu were found to have been well done. In Katha at any rate the work was bad and had to be redone. Little progress as yet has been made in the preparation of the town land rolls, the ultimate object of these demarcations and surveys. Special Officers were appointed to prepare the rolls in Pegu and Henzada, in the latter case to supervise the resurvey also. The Special Officer in Pegu, Mr. Thomas, seems to have misinterpreted the method in which the entries are to be made. Nothing is wanted but a summary enquiry and in an old established town like Pegu a minute search for squatters is wholly out of place so far as regards the portion of the Town which is well known to have been fully occupied for many years.

*Thatôn.*
*Tavoy.*
*Akyab.*
*Kyaukpyu.*
*Katha.*
*Pegu.*
*Henzada.*

It may be thought that this scheme has been pressed forward too rapidly. It has been suggested that a survey party might have been formed to execute the surveys gradually district by district, that experience would thus have been gained and expense saved. Further the sudden and widespread demand for surveyors has no doubt resulted in inconvenience and possibly to a certain extent in inferior surveys. In accordance, however,

with orders of the Local Government, the substance of which is embodied in paragraph 7 of the resolution on the last report, the Financial Commissioner issued timely warning to postpone surveys for which well-qualified surveyors were not available. The Prome, Tharrawaddy, Upper and Lower Chindwin operations were postponed on this account and Mr. Hall has but little doubt that surveys will have been efficiently conducted except in one or two isolated instances. In Upper Burma generally where no revision survey operations outside towns were in progress surveyors were not difficult to obtain. On the other hand delay was most strongly to be deprecated. It is not too much to say that township and subdivisional offices situate along the railway line were being completely disorganized by the vast bulk of proceedings containing applications for house-sites. The Commissioner, Pegu, recently found the Nyaunglèbin Subdivisional office in a hopeless state of disorder with some 700 of these proceedings pending. The Deputy Commissioner, Toungoo, notes that nearly 1,000 cases are pending in his district. In all these cases the difficulty is to get maps. This will now be remedied. Further, since officers are not able to dispose of applications for house-sites rapidly, squatting must be allowed and unregulated squatting defies all the principles of sanitation. Again, delay in survey makes it more difficult to arrive at satisfactory decisions on claims to landholder's rights under the Lower Burma Town and Village Lands Act. The cost of operations cannot be given. A statement of the expenditure sanctioned has been submitted to Government with proposals regarding the contribution to be made by Municipal and Town Committees to the cost of the scheme, but revised proposals have been submitted with great frequency and the amount then given is likely to be exceeded largely. The Financial Commissioner proposed that Municipalities and Town funds should generally be called on to meet the whole cost. In view of the fact that by section 22 (*d*) of the Lower Burma Town and Village Lands Act Government has debarred itself from levying revenue on house-sites assessed to municipal taxes, the proposal seems reasonable as regards Lower Burma and as regards Upper Burma where land revenue is not as a matter of fact levied it seems suitable to deal with the two parts of the province on the same lines, that is, to refrain from levying land revenue and to call on the Municipality to bear the cost.

*Prome.*
*Tharrawaddy.*
*Upper Chindwin.*
*Lower Chindwin.*

*Pegu.*
*Toungoo.*

## (b) Rents, Royalties and Fees on other Minerals.

The receipts derived from rents, royalties and fees on minerals other than petroleum, rubies, jade and amber fell by Rs. 7,823 to Rs. 55 below the figures of 1903-04. The increase of Rs. 2,822 in the Ruby Mines accrued from a rise in the number of tourmaline licenses. The increase, however, is not likely to be permanent. An advance of Rs. 2,460 in Rangoon Town in the royalty on clay licenses partly consisted of arrear collections. The increase of Rs. 760 in Toungoo was due to the issue of a prospecting license over 3,200 acres in the Karen hills near Toungoo. The area has been long known to produce lead and silver ore. The decreases in Bassein, Amherst and Minbu are not significant. The Burma Oil Company surrendered the prospecting license for earth-oil alluded to in the last report as having been taken out in the Lower Chindwin District.

*Statement VII, Column 3, page 46.*
*Ruby Mines.*

*Rangoon Town.*

*Toungoo.*

*Bassein.*
*Amherst.*
*Minbu.*

*Lower Chindwin.*

A prospecting license for gold in Myitkyina was surrendered and a gold dredging lease in the Upper Chindwin. The results of the year were discouraging.

*Prome.*
*Myitkyina.*
*Upper Chindwin.*

## (c) Fees, Rents, Royalties on Petroleum, Rubies, Jade and Amber.

The most important feature of the year, next to the huge remissions in Hanthawaddy was the cessation in the advance of petroleum receipts. Pakôkku again returns a decrease (Rs. 58,148). The Deputy Commissioner repeats the explanation of last year

*Statement VII, Column 4, page 46.*
*Pakôkku.*

that the Burma Oil Company's blocks have become less productive. The small increase of Rs. 18,197 in Magwe compared with the nearly two lakhs of 1904-05 is ascribed to the Company's restricting the output which was too large for them to handle. Pakôkku (Yenangyat) now produces less than half of the output of Myingyan (Singu) and a quarter of that of Magwe (Yenangyaung). The figure is almost the same as that for the 15 months ending the 30th June 1902. Singu shows a considerable increase of Rs. 43,881. The Deputy Commissioner, Myingyan, writes that the field which was found in 1901-02 has opened up extremely well, and if the Company had the means of transport a much larger quantity of oil could have been obtained.

*Magwe.*

*Myingyan.*

The Burma Oil Company and Messrs. Jamal Brothers persevered in their efforts to obtain oil in Thayetmyo but without success. The former surrendered two prospecting licenses in Prome. The latter took out a license in the Upper Chindwin but seem to have done nothing. Receipts from rubies declined by Rs. 57,955. The outturn was smaller and the Company's profits less owing to the cost of the drainage tunnel which is being constructed so as to lay bare the bed of the stream.

*Thayetmyo.*
*Prome.*

## (d) Receipts under the Village Act and Regulation.

There was a large decrease of nearly Rs. 27,000 in receipts under the Village Act and Regulation. The receipts though so much below those of 1904-05 are considerably higher than those of 1903-04.

*Statement VII, Column 5, page 46.*

In the Pegu District the increase was due to heavy fines under the Track law, while in Tharrawaddy and Bassein large decreases were due to the districts being quiet. The explanation given for the decrease in Henzada—that prices have decreased owing to destruction of crops,—is not understood. In Sagaing the increase was due to consistent and methodical action taken under the Regulation on enquiries made into every case of violent crime, while the decreases in Magwe, Meiktila and Myingyan and the increase in Yamèthin are not explained.

*Pegu.*
*Tharrawaddy.*
*Bassein.*
*Sagaing.*
*Magwe.*
*Meiktila.*
*Myingyan.*
*Yamethin.*

## (e) Survey fees for pottas.

The fees realised from *potta* surveys declined by Rs. 7,955. The unfavourable season no doubt had something to do with this, as surveys cannot be made till the cold weather when its effects had been partly felt.

*Statement VII, Column 6, page 46.*

## (f) Other Miscellaneous Land Revenue.

Receipts under the head of "other Miscellaneous Land Revenue" increased considerably by Rs. 7,790. Of this Rs. 4,336 comes from Mandalay and consists mainly of Rs. 3,376 municipal contribution to the cost of Town Survey establishment for 1904-05 paid in October 1905. Explanation of other variations are generally omitted. They are not of importance.

*Statement VII, Column 7, page 46.*
*Mandalay.*

# CHAPTER VI.

## Settlements.

*(Written by the Settlement Commissioner and Director of Land Records.)*

Settlements—General.

**16.** During the year of report, Settlement operations were in progress in 12 districts—the same number as last year.

The parties at work were as follows :—

| *In Lower Burma.* | *Districts or portions of districts in which work was in progress.* |
|---|---|
| One Original Settlement party ... ... | (*a*) Tavoy. (*b*) Mergui. |
| One Revision Settlement party ... ... | (*a*) Ma-ubin. (*b*) Myaungmya, Ma-ubin, Pyapôn. |
| One Summary Settlement party ... ... | ... Sandoway. |
| *In Upper Burma.* | |
| One Original Settlement party ... ... | (*a*) Shwebo. (*b*) Pakôkku. |
| One Original Settlement party ... ... | (*a*) Katha. (*b*) Lower Chindwin. |
| One Revision Settlement party ... ... | (*a*) Mandalay (Canal Tract). (*b*) Minbu. |

Figures showing the area dealt with, the expenditure incurred, and the cost per square mile and per cultivated acre of all operations in progress, are shown in Statement XV of the Appendices. The figures in this statement have been compiled in the same way as those given in the similar statement in last year's report.

*Page* 56.

The total cost of the original settlement of Tavoy which was completed during the year was Rs. 51,167 or nearly $7\frac{1}{4}$ annas per acre. The original settlement of Mergui was still in progress at the end of the year and the cost for the area completed works out to 10 annas per acre. This comparatively high cost is due to the extremely scattered nature of the cultivation and the difficulties of communication, also to the cultivated area being small. The revision settlement in the districts of Ma-ubin, Myaungmya and Pyapôn cost slightly over $2\frac{1}{2}$ annas per acre during the year. The very low cost is due to the large area of cultivation dealt with. The summary settlement of Sandoway cost $7\frac{1}{2}$ annas per acre ; here too cultivation was extremely scattered and the total area dealt with, small. The total cost of the Shwebo settlement works out to about $10\frac{3}{4}$ annas per acre. Original settlements in Upper Burma naturally cost more than in Lower Burma, as the work is very much more complicated, the same ground having to be worked over 3 or 4 years instead of for only one year as in Lower Burma. The cost of the completed original settlement of Katha is Rs. 1·59 per cultivated acre. This high rate is due to the scattered nature of the cultivation which lies in valleys separated by ranges of mountains. The total area of cultivation is comparatively small and communication extremely difficult. The Pakôkku settlement was commenced during the year ; preliminary expenses were considerable and a good deal of work has been done in areas which are not included in the 'completed area'. In the Lower Chindwin the area shown as completed is rather misleading : holding-marking and other enquiries have been finished but soil classification has still to be done. Although the settlement of the Mandalay Canal tract is shown in the statement as 'revision' it was really an original settlement, as owing to the construction of the Canal the soil classification had to be entirely revised. In Minbu a large amount of work has been done in areas not shown as 'completed' hence the high cost.

Statement XVI of the Appendices shows the financial results of the settlements for which the rates were notified during the year 1905-06. The total enhancement obtained is Rs. 2,82,890.

*Page* 56.

Settlements—Lower Burma. *Tavoy.*

**17.** The Tavoy report was submitted during the year, orders passed on it and rates notified. Mr. Webb was specially commended for the excellence of the report.

The party moved from Tavoy to Mergui in October 1905. Field work in Mergui was completed during the year. The report has now been sent in and is in the Press. Field work was inspected by the Settlement Commissioner in April 1906, and recess work in August 1906. The results of both inspections were very satisfactory.

*Mergui.*

The Conference on the Ma-ubin (Pantanaw, Yandoon and Danubyu Townships) Revision Settlement Report was held at Ma-ubin in January 1906, and was attended by Major F. D. Maxwell, C.I.E. (Officiating Commissioner, Irrawaddy Division), Mr. H. C. Moore, C. S. (Deputy Commissioner, Ma-ubin), and the Settlement Commissioner. The new rates were notified with effect from 1st July 1906.

*Ma-ubin.*

The revision settlement of Ma-ubin (Ma-ubin township), Pyapôn (Kyaiklat township) and certain small areas in Myaungmya was carried out during the year, with Captain T. L. Ormiston, I. A., as Revision Settlement Officer, and Mr. G. P. Andrew, I.C.S., and Maung Ein Da as Assistant Settlement Officers. Field work was completed during the year, and recess work well advanced. It is expected that the report will be submitted by due date. Field work was inspected by the Settlement Commissioner (Mr. Wilson) in March 1906, and recess work in September 1906. The results of both inspections were satisfactory.

*Ma-ubin, Pyapôn and Myaungmya.*

The Kyaukpyu report was submitted during the year. It was not considered necessary to hold a Conference on the report as the Commissioner, Arakan Division, and the Deputy Commissioner, Kyaukpyu, were both new to their charges. Rates were notified with effect from 1st July 1906.

*Kyaukpyu.*

On completion of the Summary Settlement in Kyaukpyu, the party, still under Maung Pan Hla, proceeded to Sandoway to undertake similar work there in certain newly-surveyed areas. The field work was inspected by the Settlement Commissioner in January 1906. Work has now been completed and the report is expected shortly. The party will now be disbanded, and Maung Pan Hla will revert to the regular line. It is hoped that places will be found for the more important members of the staff in the Land Records Department in the Arakan Division, and in other Settlement parties.

*Sandoway.*

18. It was found necessary to extend the period sanctioned for the Shwebo Settlement till April 1906, owing to the enormous mass of statistics to be dealt with taking longer to compile than was anticipated. The report was submitted on 1st May, the Conference was held at Shwebo in September 1906, with Mr. A. S. Fleming, C.S. (Commissioner, Sagaing Division), Mr. L. H. Saunders, C. S. (Deputy Commissioner, Shwebo), and the Settlement Commissioner as Members. The Conference Note is now in the Press and will shortly be submitted to Government with the report. The special Tenure Assistant Settlement Officer (Mr. W. C. Pascal) is still engaged in completing the tenure enquiries. Recess work was inspected by the Settlement Commissioner in February 1906.

**Settlements.—Upper Burma.**

*Shwebo.*

The Katha report was completed and submitted during the year. The Conference was held at Maymyo on June 22nd and 23rd with Mr. D. H. R. Twomey, C.S. (Commissioner, Mandalay Division), Mr. R. C. M. Symns, C. S. (Deputy Commissioner, Katha) and the Settlement Commissioner as Members. The report is now before the Local Government. Recess work was inspected by the Settlement Commissioner in January 1906.

*Katha.*

A detachment of the Shwebo Settlement Party was transferred to Pakôkku in October 1905 under Captain F. C. Owens, I.A., as Settlement Officer, and Maung Po Win and Maung So as Assistant Settlement Officers. Mr. Duffin joined the party as Assistant Settlement Officer in April 1906 and since 2nd May 1906 has been acting as Settlement Officer, Captain Owens having proceeded on six months leave. Field work has been vigorously carried on during the year. The Settle-

*Pakôkku.*

ment Commissioner made an extensive tour in the district in March 1906 and inspected the recess work in August 1906.

*Lower Chindwin.*

On completion of work in Katha No. 4 Party was transferred to Mônywa for the original settlement of the Lower Chindwin District which has already been summarily settled. Mr. Clayton, C.S., was appointed Settlement Officer, and Mr. J. P. Hardiman, C.S., and Maung Po Saw as Assistant Settlement Officers. Mr. Clayton proceeded on six months leave on 20th April 1906 and since that date Mr. Hardiman has been officiating as Settlement Officer. The full sanctioned strength of the superior officers of the Settlement Party is one Settlement Officer from the Commission, one Assistant Settlement Officer from the Commission, one Assistant Settlement Officer from the Provincial Civil Service and one from the Subordinate Civil Service. From the time of Mr. Clayton's departure till nearly the end of August, Mr. Hardiman worked alone with Maung Po Saw as his only Assistant Settlement Officer. On the 12th September, Maung Po Myin was appointed Assistant Settlement Officer in place of an officer from the Provincial Civil Service. The Assistant Settlement Officer from the Commission has not yet been appointed. The Settlement Commissioner under orders from the Local Government spent a month during July and August in the district and in company with Mr. Hardiman visited all the different typical tracts in the district.

*Mandalay Canal area*

The field work of the Mandalay Canal Area was completed during the year, and the recess work in July. The report was submitted in September and is now in the Press. The completion of the settlement of this area was delayed owing to the fact that Mr. Gibson was in charge of the Revision Settlement in Minbu in addition to his work in Mandalay, and also that owing to the extensive revisions of survey necessitated by the construction of the canal, delay was experienced in obtaining correct area statistics from the Land Records Department. A set of instructions for the settlement of the canal area was drawn up and approved by the Local Government. Field work was inspected by the Settlement Commissioner in February 1906 and recess work in August 1906.

*Minbu.*

The detachment of the Mandalay revision party referred to in last year's report continued to work under Maung San Ya until the end of November 1905, when Mr. Chalmers, I.C.S., was appointed Assistant Settlement Officer, the whole of the operations being under the supervision of Mr. Gibson. The whole party, with Mr. Gibson, moved to Minbu in June 1906. Field work was vigorously pushed on during the year and will probably be completed before the end of next field season. A set of instructions for the Revision Settlement Officer was prepared and approved by the Local Government. Recess work was inspected by the Settlement Commissioner in August 1906.

# CHAPTER VII.

## Transfers, Tenancies, and Agricultural Advances.

[*Written by the Deputy Director of Land Records.*]

**Land Transactions.**
*Statement XI, page 52*

19. As compared with the previous year sales, mortgages, and redemptions during the year have all increased and prices have risen. The rise in price per acre for land sold is Rs. 4·05 per acre and for land mortgaged Rs. 2·06 per acre. The selling rate is now Rs. 42·39 and the mortgage rate Rs. 32·20. The excess areas sold and redeemed are but small compared with the total being 2,595 acres and 4,984 acres, respectively, but the area mortgaged has increased by no less than 79,614 acres. This large increase is due to cattle disease in the Sandoway, Prome, Bassein and Toungoo Districts and to floods and cattle disease combined in the Tharrawaddy and Ma-ubin Districts, and the Kyaikmaraw Township of the Amherst District. Cattle disease also accounts for the increased number of sales in the Sandoway, Thayetmyo and Meiktila Districts and the Myaungmya and Einmè Townships of Myaungmya. The Deputy Commissioner, Toungoo, considers cattle disease due to insufficient grazing-grounds as the result of neglect to take action on the Settlement Officer's recommendations. He has applied for the employment of a special officer to deal with proposed reserves and suggests that this should always be done immediately after the Settlement Officer's recommendations are received.

In Akyab, owing to the scarcity of money the selling price has fallen, the mortgaged area has increased and the area redeemed decreased as compared with the previous year.

In Kyaukpyu the area sold and the area mortgaged are both greater than last year whilst the rate is less. The reason is the addition to the settled area of some unfertile tracts in An and Myebôn Townships.

In Hanthawaddy redemptions were fewer and foreclosures more numerous than last year owing to floods in Taikgyi and Insein.

In Pegu only about 11 per cent. of the land mortgaged passed into the hands of non-agriculturists. Both mortgages and redemptions were more numerous than in the previous year, but this is said to be due in part to better registration. Throughout the Pegu Division the price rose owing to the scarcity of culturable waste, but in Hanthawaddy the Deputy Commissioner anticipates a heavy fall next year owing to the recent pronouncement of the Government policy regarding land.

In Pyapôn 29 per cent. of the occupied area of the district is described as being in the hands of alien money-lenders. In both this district and Ma-ubin the Deputy Commissioners look to Co-operative Credit Societies to bring about a more satisfactory state of affairs.

In Bassein the area mortgaged is more than double the area mortgaged in 1903-04. The Deputy Commissioner considers this is in part due to the Christian Karens mortgaging their lands to raise money for religious purposes. Both selling and mortgage rates have, however, risen. In Henzada the price of land sold rose from Rs. 49 to Rs. 59 per acre owing to the construction of the Henzada-Kyangin Railway line. The area mortgaged is less than half the area in the previous year. This is ascribed to the Chetties being shy of accepting mortgages on account of various frauds that have been practised on them.

In Myaungmya the Deputy Commissioner reports that Chetties in Moulmeingyun are now making advances for cutting jungle preparatory to cultivation and registering their dealings as mortgages with a view to proceeding against the land hereafter. In some cases landowners are requiring tenants to pay the rent in advance.

In Toungoo the selling price of land has risen owing to the land boom in Pyu Township.

In Thatôn sales (or more probably foreclosures) have increased, but the mortgage rate has fallen heavily on account of the unwillingness of Chetties to advance money on land.

In Amherst it is reported that many of the sales are in reality foreclosures and that the apparent high price is due to the inclusion of other mortgaged property (houses, boats, etc.), all in one transaction.

In Mergui sales have increased on account of the scarcity caused by the destruction of crops by rats.

In Thayetmyo and Minbu the Deputy Commissioners complain of the difficulty of inducing cultivators to report transfers. The price of land per acre has risen in Minbu and fallen in Magwe owing to the variations in the proportionsof *ya* and paddy land transferred.

In Mandalay the canal has greatly enhanced the value of land and cultivators are now unwilling to part with it.

In Katha there is a decrease in land transactions owing to lands being declared communal by the Settlement Officer.

**Classification of occupiers of land.** *Statement XII, page* 53.

20. The area occupied by agriculturists has increased during the year by 275,554 acres and that occupied by non-agriculturists by 148,408 acres, of which 102,625 acres are due to the additional areas that have passed into the hands of the non-resident, non-agriculturist class. These figures compare unfavourably with those for last year. The increased area of land in the hands of agriculturists is less by nearly 100,000 acres, that in the hands of resident non-agriculturists by almost 27,000 acres compared with the corresponding figures for last year, whilst the increase of the area in the possession of absentee landlord class is greater by nearly 49,000 acres than it was last year.

In Akyab the area occupied by agriculturists decreased by 2,439 acres and that held by non-resident landlords increased by about the same amount. This is owing to the forced sales of their land by agriculturists owing to a light harvest. Chittagonian tenants are still increasing in number. In Kyaukpyu the increases under all heads are due to the extension of Supplementary Survey, but the Deputy Commissioner reports that landlords are inclined to cultivate land through agents rather than by tenants.

In Hanthawaddy the area occupied by agriculturists fell off by 5,064 acres whilst that held by non-resident landlords increased by no less than 26,091 acres. In Pegu non-agriculturists hold 22 per cent. of the entire occupied area of the district, but the Deputy Commissioner hopes that the recent declaration of the land policy of Government will result in appreciably reducing this high percentage. He considers, however, that rack renting is not yet possible. In Tharrawaddy also the present decrease in the area held by *bonâ fide* cultivators is expected to be checked by the same cause as in Pegu. In Ma-ubin non-agriculturists and Indian tenants are both steadily gaining ground. Similarly in Pyapôn the Chetties are importing natives either as tenants or as nominal landowners working mortgaged lands. The Deputy Commissioner considers that this is due to irrigation in Upper Burma which has checked the flow of labour to Lower Burma rather than to any deliberate attempt of the Chetties to become landowners; but he considers this new move to be a menacing feature of the situation. Owing presumably to the same scarcity of the Upper Burma tenant class a number of mortgages have been made to Burman agriculturists with the result that there has been a decrease in the area held by non-agriculturists amounting to 15½ per cent. of the area held by them. The greater part of this decrease is at the expense of the resident rather than the non-resident trader. In Bassein 70 per cent. of the land sublet is still held by cultivating landlords. In Myaungmya 12 per cent. of the occupied area is held by non-agriculturists and the proportion is still increasing. In Thatôn a large number of *pottas* have been resumed for breach of the conditions or because they were transferred to non-agriculturists. In Thayetmyo agriculturists had to sell their land to the trading class on account of cattle disease.

In Mandalay the area held by non-agriculturists fell by 3,606 acres owing to the strict enforcement of rules concerning the alienation of State land. A decrease in the area rented is attributed in part to water logging in the Mandalay Canal Tract and partly to a want of understanding between landlord and tenant. In Katha the area sublet has decreased owing to the rule that cultivators must now reside in the jurisdiction in which they cultivate. In Sagaing land has passed into the hands of agriculturists on mortgage rather than into the possession of the trading and money lending class. In Yamèthin the area occupied by agriculturists has increased by 79,435 acres owing to a favourable season last year having brought back emigrants of former years.

As regards the subletting of land in Lower Burma the semi-permanent tenant who has worked the same holding for five years or more is increasing in numbers everywhere except in Akyab, Prome, Ma-ubin, Amherst, Hanthawaddy and Thayetmyo whilst in Ma-ubin, Thatôn, Amherst and Thayetmyo there is a falling off in the number of cases in which land has been sublet for five years or more.

In Upper Burma the semi-permanent tenant class is on the increase in Minbu and Katha only and the number of cases in which land has been sublet for five years or more has risen only in Minbu (from 13 to 597 cases) Meiktila and Yamèthin.

There has been a decrease in the area sublet at full rents in Tharrawaddy, Ma-ubin, Henzada (owing to floods) and Thayetmyo as well as in all Upper Burma Districts except Minbu and Magwe, Meiktila and Yamèthin.

In Akyab 9,182 acres and in Pyapôn 573 acres were worked by tenants paying cash rents. In Kyaukpyu the proportion of the produce paid as rent is as follows: quarter if tenant pays rent; one-third if landowner pays rent; half if he also supplies seed-grain and three-quarters if he further provides cattle.

**Agricultural advances.**

*Statement XIII, page* 54.

**21.** In Akyab orders were issued to Township Officers to popularise agricultural loans and an additional allotment of funds had to be asked for. The reasons for the great demand were—

(*a*) over-selling of paddy in consequence of high prices and squandering the money;

(*b*) distress amongst *taungya* cutters on account of badly distributed rains;

(*c*) the exceedingly high rates of interest demanded by money lenders (30 to 48 per cent. per annum).

The Deputy Commissioner reports that opinion is adverse to the experiment of an agricultural bank.

The amount of interest and principal shown as overdue was paid in shortly after the close of the year.

In Northern Arakan Rs. 4,700 were advanced to relieve scarcity until the harvest can be reaped.

In Kyaukpyu the Deputy Commissioner found that the applicants for loans had plenty of cattle and land and that the amounts asked for were excessive and the security defective. No loans were made therefore. The present Deputy Commissioner is endeavouring to have the object of these advances explained to the people. In Sandoway advances were required on account of cattle disease. In Hanthawaddy no advances were made during the financial year as the cultivators expected to be able to obtain loans from the Chetties as usual to tide them over their fosses from floods. The Chetties are, however, frightened at the result of the floods and regard with apprehension the orders to breach the bunds on the east of the Irrawaddy river in the Henzada and Ma-ubin Districts. The Township Officers were sent on tour to make advances in the villages and nearly a lakh had been disbursed by the date of the Deputy Commissioner's report.

In Pegu no advances were made and all outstandings have been repaid.

In Tharrawaddy owing to destructive floods and the high rate of interest demanded by the Chetties, who have themselves been hard hit by crop failures and are beginning to scent a change of policy on the part of Government in regard to the alienation of land to non-agriculturists, the demand for loans has been very great and the original allotment had to be increased almost fourfold. The Deputy Commissioner considers that a great deal of the popularity of agricul-

tural advances is due to the zeal of the Subdivisional and Township Officers of the Zigôn Subdivision. Of the balance overdue at the end of the year only about Rs. 250 was outstanding at the time of the Deputy Commissioner's report.

In Prome the popularity of advances is increasing. The amount overdue has now been recovered or postponed.

In Ma-ubin owing to the heavy floods, extensions of time for payment had to be granted in Yandoon and Pantanaw. In Pyapôn the amount overdue has now been reduced to Rs. 1,014 and in connection with this a fraud has come to light and is under enquiry. The Township Officer, Dedayè, deserves credit for having recovered the entire sum due from his Township, *viz.*, Rs. 21,400 by the due date. In Bassein the Deputy Commissioner and the Commissioner complain that sanction to the allotments asked for is received (at the end of April or later) too late to be as useful as possible. The Commissioner points out that the money is required from January when cattle dealers bring their stocks to sell. The difficulty might be got over to some extent by permitting Deputy Commissioners to anticipate sanction up to a certain proportion of the allotment proposed.

In Henzada advances were required on account of cattle disease, but the people seem to prefer going to the Chetties who are liberal in granting loans and do not enquire how the money will be spent. In Kanaung Township all repayment has had to be postponed (presumably on account of floods).

In Myaungmya advances are very popular probably owing to the hesitation of Chetties to extend their operations. The Subdivisional Officer, Wakèma, has been called on for a report as to outstandings.

In Toungoo the Deputy Commissioner reports a general delay in dealing with agricultural advances owing to the rule about disbursements in the villages. The Township Officers are hard worked and leave the advances pending till they go on tour whilst in view of the ease of communication by rail, cultivators could come to the Township Headquarters without difficulty. The Deputy Commissioner has now stopped disbursements till February 15th as he considers that advances disbursed long after the ploughing season are almost certain to be misapplied. A special advance of Rs. 7,409-13-0 was made to Karen *Taungya* cultivators whose crops had been destroyed by insects. Of this sum Rs. 5,180 were required to be repaid and only Rs. 303 was outstanding on July 1st. To provide a means of working off the money the Deputy Commissioner pushed on the making of a watershed ridge road from Thandaung to Leiktho, the Township Headquarters, a distance of 13 miles. The scarcity was followed by a disease resembling beri beri. The Karens anticipate further scarcity on account of rats.

No advances have ever been made in Thatôn and the Deputy Commissioner considers that if advances were made now they would only be used for paying off old debts. In Amherst loans have been made for the first time in six years. In Tavoy the system is not popular except in Yebyu Township, probably because the people are well off. In Mergui no advances have ever been made in previous years, but the sum of Rs. 1,000 has been advanced on account of the destruction by rats of the crops on the Tenasserim river.

In Thayetmyo advances are now very popular and applications for them were numerous on account of the ravages of rinderpest. Allotments were disbursed locally, but the Deputy Commissioner considers that they might quite as usefully be paid at Allanmyo and Thayetmyo where the cultivators must go to purchase their cattle. He also points out the difficulty of providing suitable escorts. The Deputy Commissioner, Pakôkku, also points out that when loans are made on the security of immoveable property the Township Officer has to visit the village to verify the security and a second time to disburse the loan after it has been sanctioned by the Subdivisional Officer. The Deputy Commissioner, Minbu, also comments on the difficulty of providing escorts. In Magwe advances were made to replace cattle that had died of rinderpest. In Mandalay advances are said to be popular, but not often needed. In Bhamo advances are eagerly sought after, but there is great difficulty in recovering them from the Kachins and further advances to them have been stopped. One case occurred of a village headman appropriating an advance. In Shwebo loans are popular and there is a marked improvement in the punctuality of repayments. The Deputy Commissioner reports that he

has heard of no abuses that were formerly common in connection with the recovery of advances and that he hopes to assist the extension of cultivation in the Shwebo Canal area by liberal advances. The Deputy Commissioner, Sagaing, says that given liberal terms of repayment and generous extensions in bad seasons the advances are both popular and useful. Everything depends on the personality of the officer giving the advances.

The Deputy Commissioner of the Lower Chindwin reports that the working of the new rules has been a success. Advances have been repaid punctually and the only sum shown as overdue has since been recovered. In the Upper Chindwin the new rules popularised the advances and had funds been available a much larger amount could have been given out. Three cases of misappropriation were discovered and the principal and interest at once recovered. At the time of report the overdue balance had all been paid. In Kyauksè six loans not properly applied were recovered at once and in another case an advance was recovered from a man distrusted by his co-sureties. In Meiktila and Yamèthin all sums overdue have now been collected. In Yamèthin the Deputy Commissioner prefers to grant loans for a short period and with rare extensions on account of the difficulty of recovering advances from borrowers who have gone to Lower Burma. The prevalence of rinderpest caused applications for larger sums than could be given from the funds available. In Myingyan the system is popular and the advances of the greatest benefit though in one case the money was used by a *thugyi* for gambling. The sum was, however, recovered and the *thugyi* dismissed.

**Land Improvement Loans Act.**

*Statement XIII-A, page* 55.

In Amherst a further loan of Rs. 2,000 was made and the Deputy Commissioner points out that last year the figures were wrongly credited and that the amount was Rs. 5,000. In Thayetmyo Rs. 500 were advanced during the financial year (and a still larger sum after its close) to enable cultivators to clear grants and to construct small irrigation works. Rupees 1,000 were granted both in Magwe and Myingyan to repair irrigation tanks.

Statement XIV gives in detail for the past five years the financial results of the working of the Agricultural loans.

# CHAPTER VIII.
## Revenue Proceedings and Officers.

**Revenue Proceedings against defaulters.**

*Statement VIII, page 47.*

**22.** The figures in Statement VIII attached to this report seem *prima facie* to reflect the unpropitious character of the year. The number of processes issued against defaulters increased by 7,947, notices of demand increasing by 7,729 and warrants of arrest by 218. Warrants of attachment of moveable property increased by 2,193 and of immoveable by 3,853, the number of persons arrested by 835 and imprisoned by 18. There were 96 more sales of moveable property and 684 of immoveable. After perusal of these figures it is somewhat surprising to find that the increase in the amount of arrears for realization of which application was made was only Rs. 20,931. Except in the case of warrants of arrest against the issue of which special warning has been given, the increases range from 54 to 23 per cent. in order 23, 46, 40, 25, 29, 48 and 54 per cent. It is not clear why the increase in the amount in respect of which these processes, etc., were issued or sales made should rise by less than 2 per cent. A reference to the corresponding statements for 1901-02, 1902-03 and 1903-04, will show that a general increase in the numbers of the various forms of recovery proceedings is generally accompanied by an increase in the amount for the realization of which application is made. The increase (2,189) in the number of notices in Akyab is no doubt due as stated by the Deputy Commissioner to greater strictness in assessing capitation-tax. The Arakanese are notoriously backward in paying the revenue and the coolies from Chittagong who visit Akyab for the harvest or work in the rice mills form an element peculiarly difficult to deal with satisfactorily. A reference was made by the Commissioner on this subject. He enquired whether these coolies were to be assessed strictly in accordance with law. The Financial Commissioner recommended to Government that this should be done and his view has been accepted. These temporary immigrants have no intention of settling in Burma and they carry back each year to Chittagong a large sum of money. The action to be taken in assessing them is to be noted in future revenue reports. Major Stone's energy was bound to increase the number of notices, but the Financial Commissioner is glad to see that commitments to jail decreased by 4. In Ma-ubin and Myaungmya the large number of notices attracted attention in the last report. A decrease occurred in both districts in 1905-06 and Ma-ubin now ranks behind Akyab and Hanthawaddy, in the latter of which districts the disastrous nature of the year furnishes sufficient explanation. On the other hand the number of warrants rose by 908 and 443 in Myaungmya and Ma-ubin respectively, the two districts together furnishing not much less than half of all the increases recorded. In both districts the season was unfavourable both from an agricultural and fisheries point of view, and Ma-ubin is by far the most important fishery district in the province. In Myaungmya also enhanced rates came into force. In considering the total number of warrants issued, it must also be remembered that the increase of revenue in Myaungmya, principally due to revision settlements, is higher proportionately than any in the province since 1901-02 and that taking land revenue, capitation-tax and fishery revenue into consideration Myaungmya ranks behind Hanthawaddy, Pegu and Akyab only in the total amount of revenue, while as regards Ma-ubin fishery revenue is notoriously difficult to recover. Nevertheless the figures in the two districts are excessive and the Deputy Commissioners are requested to see that this office Circular No. 6 of 1904 is studied and observed in their districts. The figures for the other forms of recovery procedure in these two districts are similarly high except under the head of persons committed to jail where the most noticeable feature is the figure (59) against Sandoway. This is no new phenomenon in that district. In the years 1899-1900 to 1904-05 the figures have been in order, 47 out of a total of 67 in Lower Burma, 15 out of 29 in Lower Burma, 19

*Akyab.*

*Ma-ubin.*
*Myaungmya.*
*Akyab.*
*Hanthawaddy.*

*Myaungmya.*
*Ma-ubin.*

*Sandoway.*

out of a total of 79 in the province, 15 out of 70, 36 out of 78, 40 out of 62. These figures can only be described as extraordinary and the Deputy Commissioner is requested to explain why in an unimportant district it should be necessary to commit 59 persons as against 21 in the rest of the province.

*Mandalay.*

Other noticeable features of this statement are the large figures against Mandalay District, as compared with other Upper Burma districts and the considerable increases over the figures for that district in 1904-05. It is said that the increases in the number of warrants of arrest issued and persons arrested are due to the tendency of the coolie population of Maymyo to take flight if a notice only is issued Fishery lessees in Madaya Township defaulted, and much immoveable property was sold. There is no doubt that the large fishery revenue of Mandalay is accountable to some extent for the bad eminence it reaches in the portion of Statement VIII relating to Upper Burma. The figures of Yamèthin show as usual a large number of processes other than those affecting the immoveable property of the defaulter. This is no doubt due to the defaulters being landless employés of timber traders.

*Yamèthin.*

Last year the Financial Commissioner noted that it would have been desirable if the part played in the reduction of processes which occurred in 1904-05 by the instruction that a number of unexecuted processes of one kind against the same individual should be counted as a single process had been stated. Most Deputy Commissioners have now reported on this point and it appears that only in Pegu, Toungoo, Amherst, Sagaing, Minbu, Mandalay and Meiktila has the correct procedure not been followed in the past. The Deputy Commissioner, Pegu (Major Obbard), bases his conclusion on the greater proportion in 1905-06 of arrests and sales of immoveable property to warrants of arrest and of attachment of immoveable. Applying this criterion, which is only sound as regards warrants of arrest since payment of the revenue prevents sale, to the provincial figures it seems that the correct procedure must have been generally followed.

*Pegu.*
*Toungoo.*
*Amherst.*
*Sagaing.*
*Minbu.*
*Mandalay.*
*Meiktila.*

**Commission paid for the assessment and collection of revenue.**

*Statement IX, page 48.*
**(i) Circle Thugyis.**

23. The number of circle *thugyis* decreased by 28 during the year of report. In one circle the *thugyi* had retired without a medical certificate and had to return to duty after the close of the year. The reduction would have been 29, but in one circle it was found impracticable to introduce the system of revenue collection by village headmen.

Considering that remissions entail a certain amount of work it may seem hard on circle *thugyis* that a bad year should deprive them perhaps almost entirely of remuneration, but it was held by the officiating Financial Commissioner, Mr. Bayne, that *thugyis* must take the good years along with the bad. These remarks hold good of village headmen as well. In view of the considerable outstandings commission was not so promptly disbursed as usual. As regards the delay caused by the failure of *thugyis* (and headmen) to appear to receive their commission a proposal to disburse commission to authorized messengers was considered, but it was held by some of the most experienced Commissioners that the appearance of *thugyis* (and headmen) at headquarters was salutary since the occasion affords an opportunity of explaining Government's policy to them, *e. g.*, in a matter like the plague preventive measures and besides the risk of fraud is very considerable. In the Akyab Report it is suggested that Township Officers might be allowed to take out some hundreds of rupees with them in order to pay commission on the spot where the last payment does not cover the total commission and in the Upper Chindwin Report it is said that Township Officers had been ordered to take over revenue not exceeding Rs. 300 or Rs. 400 received on tour. It was found that in the latter district that the order was of little effect as in the revenue collecting season officers were tied to headquarters awaiting the payment of revenue. Commissioners will be asked to state what the practice is in other districts.

*Akyab.*
*Upper Chindwin.*

The number of village headmen rose by 376, increases varying *inter alia* with the number of circles broken up and the size of such circles. The most noticeable change is the decrease of 58 in Yamèthin where all the *ywagaungs* in the district had been appointed headmen and charges unduly subdivided. Amalgamation was effected in a number of cases. Despite the amount of remissions the decrease in the average commission was only Re. 1. This fact may be attributed to the average commission allotted to headmen in circles broken up during the year being larger than the average in existing headmen's charges. This is as it should be for the average is low.

(ii) Village Headmen.
*Statement IX, Part II.*
*Yamèthin.*

No change was made in the system of taking security from headmen; Mr. Todd-Naylor as Commissioner, Meiktila, suggested that security bonds should be dispensed with and the villagers made jointly liable for the headman's default. Mr. Hall pointed out that this proposal would require a change in the law and would impose a new and very serious burden on villagers. He was unable to recommend its adoption. Defalcations occurred in the districts noted in the margin. In the case of some districts the amounts are not stated, but the total is probably short of Rs. 25,000. Practically all has been or will be recovered from the sureties. In Myaungmya a clerk received revenue and gave false receipts misappropriating the money.

*Hanthawaddy.*
*Pegu.*
*Tharrawaddy.*
*Ma-ubin.*
*Pyapôn.*
*Bassein.*
*Henzada.*
*Toungoo.*
*Thatôn.*
*Amherst.*
*Thayetmyo.*
*Mandalay.*
*Myitkyina.*
*Sagaing.*
*Kyaukse.*
*Myaungmya.*

This could only have happened through neglect of section 119, Subdivisional and Township Office Manual, by the Township Officer, Wakèma in whose office it occurred or by the neglect of the notice warning the public against the payment of money to clerks by the persons paying in the revenue. In Bhamo a headman on whose security an agricultural advance of Rs. 50 was made to a villager appropriated the amount. It is likely that headmen at any rate expect commission when they stand security. Deputy Commissioners are requested to consider this point in the reports for 1906-07.

The proposal to grant land to headmen in Lower Burma without exemption from revenue in order to increase their income or improve their status referred to in the last report has been accepted by Government subject to certain conditions, the most important of which is, that only waste or abandoned land is to be granted. From the Ruby Mines District came a proposal that headmen should be allowed exemption from revenue on their private land for the term of office instead of as at present only on State land. This concession had been abolished in 1901 on the ground of expense, but the same objection applies to the existing system and in default of State land which can be granted it seems reasonable to allow it subject to certain limits and the proposal has been recommended to Government.

**Grants of Thugyisa land.**

24. The area granted or leased for cultivation has declined even more heavily than in 1904-05. It is now less than half of the figures of 1903-04. In Amherst there was a fall of 10,405 acres, due to the absence of the two *potta* Myoôks at work in the previous year. Pending cases at the close of the year numbered 2,000, some 200 less however than in 1904-05. In Toungoo, two *potta* Myoôks were at work, but owing, the Deputy Commissioner alleges, to cutting down of proposals and the consequent insufficiency of the staff of surveyors and to the lateness of sanction the area disposed of fell by 4,228 acres and pending cases rose from 1,432 to 1,777. It certainly appears as if there was something

(i) Area granted or leased for cultivation.
*Statement X, Column 2, page 50.*
*Amherst.*
*Toungoo.*

wrong when two Myoôks dispose of so much smaller an area than one, but possibly the assistance afforded by the ordinary district staff was less. There was a large falling off in Pyapôn of nearly 8,000 acres, due largely to the poor work of the special survey staff which was also much smaller than was the case last year. The pending cases, however, number only 432. A large decrease (5,245 acres) occurred in Thatôn and pending cases rose from 921 to 1,023, the third largest provincial figures, Amherst and Toungoo being first and second, respectively. The Deputy Commissioner complains bitterly of the way in which grant cases had been neglected in the district, owing largely to the burden, now lightened, of judicial work. In Mergui and Tavoy there were large increases, in the former district due largely to rubber leases. The area granted or leased with the sanction of the Commissioner under the special rubber rules may extend to 1,200 acres without any limitation as to the nationality of the grantee or lessee and when the rules have been longer in operation—the notification publishing them issued only at the end of April—large increases in the area granted or leased may be expected in the Tenasserim Division in which only they are at present in force. Mergui and Toungoo in the neighbourhood of Shwegyin are the localities most in favour at present with applicants. A Rangoon mercantile firm has already cleared 628 acres near Shwegyin and contemplates finally taking up a much larger area.

*Pyapôn.*

*Thatôn.*

*Mergui.*

*Tavoy*

*Mergui.*

*Toungoo.*

In Hanthawaddy as in the other districts of the Pegu Division the issue of grants and leases has been temporarily suspended, except as regards the suburban area of Rangoon where as stated in the last report a special system is to be adopted. The Special Officer appointed to deal with the disposal of occupied lands, which pending the amendment of the rules under the Lower Burma Land and Revenue Act, 1876, to enable the plan of disposal by auction to be adopted, it was decided to lease to the occupiers at once, disposed of 789 out of 836 applications and the Deputy Commissioner is dealing with the remainder.

*Hanthawaddy.*

Government was addressed regarding the necessary amendments of the rules and sanction may be expected in the current year when the disposal of unoccupied sites will be proceeded with.

The question of disposing of land in villages in the suburban area is still under consideration. Survey is probably not feasible and without survey leases are scarcely practicable. It is intended to recommend the issue of a notification preventing the acquisition of land-holders' rights in these villages.

**Leases in Upper Burma.**

As regards Upper Burma the increase in Shwebo is no doubt again due, although the Deputy Commissioner makes no comment, to applications for land in the canal area. That in Myitkyina like the increase of last year is left unexplained by the Deputy Commissioner, but from the Commissioner's remarks it appears that the Deputy Commissioner has issued orders requiring leases to be taken out. Mr. Twomey is enquiring the reason of this. The explanation of this apparent inattention to the policy of Government should be submitted to the Financial Commissioner. In pursuance of this policy of non-interference with squatters no leases were issued in the Meiktila Division or in the three districts of the Minbu Division which are in Upper Burma.

*Shwebo.*

*Myitkyina.*

*Meiktila.*

The area of 200 acres shown against Katha was a grant to a pensioned subadar of the Burma Military Police and does not imply that the suspension of the issue of leases in consequence of the nature of the prevailing communal tenure has been abandoned. A report on the results of the temporary suspension of the issue of grants in the Pegu Division will shortly be submitted to Government, the two years for which the suspension was sanctioned having now expired. The experiment has been

*Katha.*

a success. Land has been taken up, all circumstances considered, more rapidly than before and ordinarily by *bonâ fide* cultivators, disputes have not been increased by the lack of a documentary title, but proved exceptional. It is however suggested that where little land remains for cultivation it would be well to resume the issue of grants in order to check the disappearance of small patches of land used for erecting huts and the tethering of cattle and also in the case of land which seems likely to be required for residential and industrial purposes.

Elsewhere also officers seem generally in favour of encouraging squatters.

The Deputy Commissioner, Tavoy (Major Green), states that in his experience the genuine agriculturist does not desire a grant and the Deputy Commissioner, Yamèthin (Mr. Rigg), disclaims the view that leases prevent litigation. In Minbu, however, the *Thugaungs* of Salin (a curious local landlord caste) and the hereditary oil-well owners of Yenangyaung are taking up land along the area which will hereafter be irrigated by the large Môn Canals now in the course of construction and the Deputy Commissioner and Commissioner think that the issue of leases should be resumed to prevent this valuable land being occupied by a landlord class. The Financial Commissioner agrees and is calling for detailed proposals.

*Minbu.*

The area granted revenue free for religious edifices increased by 6 per cent. roughly from 178·69 to 188·99 acres. Pegu shows the highest figures (31·01) and returns again the largest increase (18·71). The reason for the increase is the same as that of last year.

**(ii) Area granted revenue free for religious edifices.**

*Statement X, Column 3, page 50.*

*Pegu.*

The area granted revenue free for public purposes increased by 575·33 acres. This is due to the orders passed in the last report regarding the inclusion of *thugyisa* grants in the statistics. One result of the orders referred to is that the amount of land other than *thugyisa* land granted is quite swamped by the *thugyisa* areas. As it is important to watch the disposal of lands of the former class, governed as it is by rules which confer very limited powers on local officers, the Financial Commissioner thinks that it will be better in future not to omit *thugyisa* grants from column 4 of Statement X, but while including them to note the area thus granted separately in the letter press of the report.

**(iii) Area granted revenue free for public purposes.**

*Statement X, Column 4, page 50.*

**Assignments of land revenue.**

*Statement XA, page 51.*

**25.** The amount of land revenue assigned during the financial year decreased slightly from Rs. 2,668-11-11 to Rs. 2,410-7-10; the falling off was in the revenue assigned by way of *thugyisa* grant, as assignments of land revenue for other purposes nearly trebled. Variations under the latter head call for no explanation. The issue of a religious grant in a town like Mandalay or even Myitkyina causes high figures to appear, while if only the ordinary grant of a few thousand square feet of agricultural land for the erection of a *thein* or a Buddhist hall of consecration is concerned, the assignment amounts to a few rupees only. Noticeable variations in the statistics under the former head are the lessened activity in Katha and Myitkyina. The district reports make no comment on the fact. A proposal was made by the late Commissioner (Mandalay), Major Strickland to exempt *thugyisa* land from water-rate as well as land revenue, but was rejected. No sufficient reasons for altering the existing practice were given.

*Katha.*

*Myitkyina.*

**26.** The Deputy Commissioner, Akyab, brings to notice a very unsatisfactory state of affairs in regard to some of the waste land grants in his district. It appears that the lands known as the Weledaung East and West grants, which were given in 1871-72 to Dr. Mountjoy and Mr. Bulloch, were at the time at which they were granted occupied by Mahomedans from Chittagong. Dissatisfied with

**Waste land grants under the old rules.**

*Akyab.*

their condition, in the case of the Weledaung East grant a very unsatisfactory one, these men plotted to murder the agents on both grants in April 1906, and succeeded in shooting one. Government has no power under the terms of the grants to alter the rents levied, nominally Rs. 8 per acre in the case of the East grant, but actually all profits beyond a bare subsistence allowance. As the Commissioner points out these grants were issued on very easy terms. The Marquard grant (really lease) was recently renewed under the rules at a rent not exceeding the highest rates on adjoining *kwins* levied on only part of the total area and amounting to 1-50th of the rent paid by the tenants. In Hanthawaddy the Deputy Commissioner was asked to remit the revenue due on some flooded areas in grants under the Arakan rules situate in his district, but refused, finding no provision in the rules on the subject. They are opposed to any variation of the demand after the period of exemption has expired, whether in one direction or the other.

*Hanthawaddy.*

**Land Acquisition.**

27. The Revised Directions under the Land Acquisition Act, 1894, which were issued towards the close of last year, were amended during the year under report and as further amendments were under consideration the issue of a revised edition of the Land Acquisition Manual was delayed. The revised Manual will issue shortly. In contrast to the gratifying results of last year, the scrutiny of the proceedings of Collectors showed that award statements were not carefully prepared and several references had to be made to supply omissions. Instructions for the proper preparation of these statements have issued and there are already signs of improvement. Two interesting questions came up for decision, regarding the acquisition of land for private industrial purposes by persons not residing within the limits of a communal unit and thus unable under the communal tenure system of Katha and Magwe to buy the land from the occupier, and regarding the acquisition of land for the extension of crowded village sites. As regards the first it was decided to allow the occupier to surrender to the Collector after the person desirous of obtaining the land had come to terms with the occupier. The Collector will then transfer to the former. As regards the latter question the Financial Commissioner has recently recommended to Government that the plan of recovering the cost of acquisition from all the villagers jointly should not be adopted but fees levied on licenses for sites.

*Katha.*
*Magwe.*

**Inspections.**

28. Owing no doubt to overwork caused by the disastrous nature of the year many offices were not inspected; Kyaukpyu, Tharrawaddy, Ma-ubin, Mandalay and Myingyan, all returning two or more uninspected offices, owing in the last two cases to plague causing extra work and in the first two to frequent changes of Deputy Commissioners.

*Kyaukpyu.*
*Tharrawaddy.*
*Ma-ubin.*
*Mandalay.*
*Myingyan.*

The Thatôn subordinate offices were found in very bad order. The Myaungmya District office fell into the greatest confusion partly owing to the unfortunate appointment of a Karen who turned out both stupid and helpless, as *Akunwun* for a short time, but also owing, the Financial Commissioner fears, to insufficient supervision by the Deputy Commissioner after the change of *Akunwun* was made.

Mr. Bayne inspected the Revenue offices and record rooms of Prome, Katha, Sagaing, Henzada, Bassein, Myaungmya, Ma-ubin and Tharrawaddy during the year and found all in good or fairly good order. His inspection of the Myaungmya office was held before the unfortunate appointment alluded to above.

*Prome.*
*Katha.*
*Sagaing.*
*Henzada.*
*Bassein.*
*Myaungmya.*
*Ma-ubin.*
*Tharrawaddy.*

**Work of Revenue Officers.**

29. The remarks recorded in the district reports by Deputy Commissioners regarding their subordinates are recorded in a separate appendix. Myaungmya was the only District office found in bad order, while Sagaing, Shwebo and Katha remedied the defects of

*Myaungmya.*
*Sagaing.*
*Shwebo.*
*Katha.*

the preceding year. Perhaps the most conspicuous among Deputy Commissioners were Major Stone at Akyab and Mr. Cabell in Hanthawaddy. The former was most successful in his efforts to improve the Revenue Administration in his district while the latter had to deal with the troubles which followed serious loss of crops owing to flood, and proved to be capable of managing his large district successfully in time of stress. These remarks are not intended to suggest that officers who are not named were remiss. For the most part work was well done and many officers maintained the high reputation which they had already earned. Among Commissioners the experience of Mr. Todd-Naylor, Mr. Houghton, Mr. Twomey and Major Maxwell proved of great help to the Financial Commissioner. The Settlement Commissioner (Mr. T. C. Wilson) has had a large number of parties at work and he has given close attention to them all. By guiding junior officers at the commencement of their work, by inspecting regularly in the course of operations and by his sound advice at their conclusion, he has performed valuable service. The present Secretary to the Financial Commissioner took up his appointment as a very junior officer. He has in Mr. Hall's opinion amply justified his selection. Mr. R. B. Smart has been officiating as Assistant Secretary since February 1906 and the Financial Commissioner is in every respect satisfied with the way in which he has carried out his duties.

*Akyab, Hanthawaddy.*

30. A new edition of the Lower Burma Land Revenue Manual will appear shortly. The parts pertaining to fisheries and the Land Improvement and Agriculturalists Loans Acts will be omitted and embodied later in two separate Manuals.

**Concluding remarks.**

*By order of the Financial Commissioner, Burma.*

RANGOON :
*Dated the 22nd October* 1906.

R. C. S. KEITH,
*Secretary to the Financial Commissioner, Burma.*

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| Division and District. | Area assessed in acres. | Demand. | | Remissions. | | * Collections. | | Outstandings. |
|---|---|---|---|---|---|---|---|---|
| | | Arrears. | Current. | Arrears. | Current. | Arrears. | Current. | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| ARAKAN ... Akyab ... | 761,080 | 557 | 16,85,232 | 264 | 2,937 | 293 | 16,82,033 | 262 |
| Northern Arakan | 10,797 | ... | 7,490 | ... | 4 | ... | 7,486 | ... |
| Kyaukpyu ... | 171,330 | 1,328 | 2,58,353 | 46 | 585 | 1,282 | 2,57,279 | 489 |
| Sandoway ... | 72,881 | 860 | 1,16,643 | 5 | 171 | 855 | 1,15,750 | 722 |
| PEGU ... Rangoon Town ... | 8,498 | ... | 31,777 | ... | ... | ... | 31,777 | ... |
| Hanthawaddy ... | 1,21,3,630 | 4,303 | 36,45,021 | 3,976 | 6,45,563 | 327 | 29,10,582 | 88,876 |
| Pegu ... | 863,937 | 10,598 | 19,95,058 | 6,927 | 10,936 | 3,671 | 19,80,466 | 3,656 |
| Tharrawaddy ... | 510,850 | †34 | 11,81,870 | 28 | 1,53,940 | 6 | 10,26,441 | 1,489 |
| Prome ... | 353,975 | 40 | 5,44,146 | 40 | 1,081 | ... | 5,43,039 | 26 |
| IRRAWADDY ... Bassein .. | 648,486 | ... | 14,17,041 | ... | 17,125 | ... | 13,99,916 | ... |
| Henzada ... | 537,714 | 1,927 | 11,99,020 | 89 | 26,183 | 1,838 | 11,68,090 | 4,747 |
| Myaungmya ... | 599,737 | (a) 1,548 | 16,81,723 | 801 | 6,066 | 747 | 16,58,007 | 17,650 |
| Ma-ubin ... | 438,323 | 2,835 | 9,36,887 | 786 | 99,508 | 2,049 | 8,26,687 | 10,692 |
| Pyapôn .. | 575,332 | 6,088 | 14,34,008 | 252 | 2,200 | 5,836 | 14,27,219 | 4,589 |
| TENASSERIM ... Toungoo ... | 348,581 | ... | 7,17,858 | ... | 17,999 | ... | 6,99,403 | 456 |
| Salween ... | 23,113 | 83 | 24,645 | 4 | 286 | 79 | 24,328 | 31 |
| Thatôn ... | 614,216 | ... | 11,67,485 | ... | 59,555 | ... | 11,05,099 | 2,831 |
| Amherst ... | 399,018 | 10,038 | 7,35,581 | 808 | 5,996 | 9,230 | 7,26,775 | 2,810 |
| Tavoy ... | 124,670 | 410 | 2,22,183 | ... | 269 | 410 | 2,20,276 | 1,638 |
| Mergui ... | 98,536 | 245 | 1,71,421 | 82 | 1,242 | 163 | 1,70,046 | 133 |
| MINBU ... Thayetmyo ... | 190,917 | 943 | 2,30,556 | 10 | 313 | 933 | 2,26,350 | 3,893 |
| Pakôkku ... | 38,090 | ... | 1,26,506 | .. | 27 | ... | 1,22,726 | 3,753 |
| Minbu ... | 223,134 | ... | 4,31,440 | ... | 2,603 | ... | 4,28,802 | 35 |
| Magwe ... | 394,989 | 708 | 4,61,347 | 30 | 388 | 678 | 4,59,817 | 1,142 |
| MANDALAY... Mandalay ... | 142,285 | † 25,572 | 6,57,021 | 672 | 21,438 | 24,900 | 5,98,263 | 37,320 |
| Bhamo ... | 22,085 | ... | 29,206 | ... | 153 | ... | 29,053 | ... |
| Myitkyina ... | ... | ... | 22,787 | ... | 135 | ... | 22,648 | 4 |
| Katha ... | 153,201 | ... | 1,91,503 | ... | 2,561 | ... | 1,88,942 | ... |
| Ruby Mines ... | 6,951 | 70 | 15,174 | ... | 45 | 70 | 15,104 | 25 |
| SAGAING ... Shwebo ... | 3,939 | ... | 29,435 | ... | 203 | ... | 29,232 | ... |
| Sagaing ... | 406,188 | 2,009 | 4,35,802 | 339 | 93 | 1,670 | 4,35,664 | 45 |
| Lower Chindwin | 388,493 | ... | 2,94,836 | ... | 539 | ... | 2,94,297 | ... |
| Upper Chindwin | 27,188 | 2,399 | 1,14,552 | 5 | 282 | 2,394 | 1,14,270 | ... |
| MEIKTILA ... Kyauksè ... | 180,341 | ... | 6,72,488 | ... | 18,455 | ... | 6,53,865 | 168 |
| Meiktila ... | 303,654 | ... | 4,35,457 | ... | 138 | ... | 4,35,319 | ... |
| Yamèthin ‡ ... | 150,647 | 63 | 2,25,269 | ... | 630 | 63 | 2,24,639 | ... |
| Pyinmana ‡ ... | 80,998 | 565 | 1,81,140 | ... | 596 | 565 | 1,80,544 | ... |
| Myingyan ... | 472,887 | †65 | 4,26,495 | 63 | 756 | 2 | 4,25,739 | ... |
| Total ... 1905-06 ... | ... | 73,288 | 2,41,54,456 | 15,227 | 11,01,001 | 58,061 | 2,28,65,973 | 1,87,482 |
| 1904-05 ... | ... | 46,400 | 2,33,43,843 | 2,954 | 2,90,414 | 43,446 | 2,29,82,704 | 70,725 |

* Excess collections excluded.
(a) Includes Rs. 40 arrears of 1901-02 to 1903-04.
† Revised figures.
‡ Subdivisions.

STATEMENT II.—*Water-rate.—Area assessed, Demand, Remissions, Collections and Outstandings for the year ended the 30th June* 1906 (Paragraph 8 of Report, page 9).

| Division and District. | Area assessed in acres. | Demand. | | Remissions. | | * Collections. | | Outstandings. |
|---|---|---|---|---|---|---|---|---|
| | | Arrears. | Current. | Arrears. | Current. | Arrears. | Current. | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Shwebo ... ... ... | 13,276 | 436 | 17,624 | ... | ... | 436 | 17,624 | ... |
| Sagaing ... ... | ... | 30 | ... | ... | ... | 30 | ... | ... |
| Kyauksè ... ... | 495 | ... | 1,702 | ... | ... | ... | 1,702 | ... |
| Meiktila ... ... | 90 | ... | 258 | ... | ... | ... | 258 | ... |
| Total ... 1905-06 .. | 13,861 | 466 | 19,584 | ... | ... | 466 | 19,584 | ... |
| Total ... 1904-05 .. | 23,145 | 2,878 | 32,159 | ... | 28 | 2,878 | 31,665 | 466 |

* Excess collections excluded.

STATEMENT III-A.—*Capitation-tax.—Number of persons assessed, Demand, Remissions, Collections and Outstandings for the year ended the 30th June* 1906 (Paragraph 9 of Report, page 10).

| Division and District. | Number of persons assessed. | Demand. | | Remissions. | | * Collections. | | Outstandings. |
|---|---|---|---|---|---|---|---|---|
| | | Arrears. | Current. | Arrears. | Current. | Arrears. | Current. | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | Rs | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| ARAKAN ... Akyab ... | 106,426 | .. | 4,44,578 | ... | 5,110 | ... | 4,39,468 | ... |
| Northern Arakan | 4,843 | ... | 4,843 | ... | ... | ... | 4,843 | ... |
| Kyaukpyu ... | 40,763 | 26 | 1,71,699 | 3 | 3,211 | 23 | 1,68,488 | ... |
| Sandoway ... | 21,084 | ... | 76,896 | ... | 3,065 | ... | 73,831 | ... |
| PEGU ... Hanthawaddy ... | 123,905 | ... | 5,00,042 | ... | 30,448 | ... | 4,69,594 | ... |
| Pegu ... | 88,108 | 32 | 3,65,611 | ... | 3,524 | 32 | 3,62,087 | ... |
| Tharrawaddy ... | 85,292 | ... | 3,85,454 | ... | 11,118 | ... | 3,74,145 | 191 |
| Prome ... | 72,256 | 1 | 3,00,444 | ... | 3,531 | 1 | 2,96,913 | ... |
| IRRAWADDY Bassein ... | 81,736 | ... | 3,61,389 | ... | 5,500 | ... | 3,55,889 | ... |
| Henzada ... | 98,905 | ... | 4,45,628 | ... | 4,549 | ... | 4,41,057 | 22 |
| Myaungmya ... | 68,601 | ... | 2,83,965 | ... | 7,601 | ... | 2,74,871 | 1,493 |
| Ma-ubin ... | 58,671 | 110 | 2,55,842 | 50 | 5,028 | 60 | 2,50,085 | 729 |
| Pyapôn ... | 53,396 | ... | 2,27,058 | ... | 5,355 | ... | 2,21,703 | ... |
| TENASSERIM Toungoo ... | 63,277 | ... | 2,50,456 | ... | 3,702 | ... | 2,46,754 | ... |
| Salween ... | 9,585 | ... | 19,807 | ... | 165 | ... | 19,642 | ... |
| Thatôn ... | 78,967 | ... | 3,15,432 | ... | 1,437 | ... | 3,13,995 | ... |
| Amherst ... | 56,001 | ... | 2,35,317 | ... | 1,710 | ... | 2,33,607 | ... |
| Tavoy ... | 25,339 | ... | 1,01,274 | ... | 1,146 | ... | 1,00,128 | ... |
| Mergui ... | 21,345 | ... | 78,612 | ... | 939 | ... | 77,673 | ... |
| MINBU ... Thayetmyo ... | 52,395 | ... | 2,10,505 | ... | 905 | ... | 2,09,561 | 39 |
| Railway Company's employés. | ... | ... | 19,124 | ... | ... | ... | 19,124 | ... |
| Irrawaddy Flotilla Company's employés. | ... | ... | 4,132 | ... | ... | ... | 4,132 | |
| Total ... 1905-06 | 1,210,895 | 169 | 50,58,108 | 53 | 98,044 | 116 | 49,57,590 | 2,474 |
| Total ... 1904-05 | 1,205,320 | 52 | 50,33,032 | ... | 48,044 | 52 | 49,84,819 | 169 |

* Excess collections excluded.

STATEMENT III-B.—*Thathameda.—Number of households assessed, Demand, Remissions, Collections and Outstandings for the year ended the 30th June* 1906 (*Upper Burma only*) (Paragraph 11 of Report, page 12).

| Division and District. | Number of households assessed. | Demand. | | Remissions. | | * Collections. | | Outstandings. |
|---|---|---|---|---|---|---|---|---|
| | | Arrears. | Current. | Arrears. | Current. | Arrears. | Current. | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| MINBU ... Pakôkku ... | 79,759 | ... | 7,95,095 | ... | 5,671 | ... | 7,88,470 | 954 |
| Minbu ... | 53,219 | ... | 2,70,722 | ... | 615 | ... | 2,70,107 | ... |
| Magwe ... | 56,771 | 68 | 2,04,706 | ... | 1,705 | 68 | 2,02,870 | 131 |
| MANDALAY... Mandalay ... | 38,981 | (*b*) 475 | 2,99,427 | 330 | 3,597 | 145 | 2,94,476 | 1,354 |
| Bhamo ... | 9,460 | 1,499 | 1,09,134 | 1,273 | 2,534 | 226 | 1,06,212 | 388 |
| Myitkyina ... | 13,172 | 206 | (*a*) 87,340 | 12 | 1,034 | 194 | 86,123 | 183 |
| Katha ... | 39,108 | 128 | † 3,90,122 / † 2,711 | 87 | 3,999 | 41 | † 3,86,123 / † 2,711 | ... |
| Ruby Mines ... | 9,579 | 37 | † 90,872 / † 20,000 | ... | 5,588 | 37 | † 84,252 / † 20,000 | 1,032 |
| SAGAING ... Shwebo ... | 66,754 | ... | 6,64,611 | ... | 6,773 | ... | 6,57,838 | ... |
| Sagaing ... | 60,671 | ... | 2,99,443 | ... | 833 | ... | 2,98,610 | ... |
| Lower Chindwin ... | 61,992 | ... | 3,71,824 | ... | 825 | ... | 3,70,999 | ... |
| Upper Chindwin.. | 28,396 | ... | 2,33,705 / 500 | ... | 998 | ... | 2,32,632 / 500 | 75 |
| MEIKTILA ... Kyauksè .. | 32,709 | ... | 1,66,569 | ... | 509 | ... | 1,66,060 | ... |
| Meiktila .. | 51,826 | ... | 1,65,441 | ... | 2,406 | ... | 1,62,883 | 152 |
| Yamèthin ‡ ... | 29,901 | ... | 1,10,246 | ... | 3,123 | ... | 1,07,123 | ... |
| Pyinmana ‡ ... | 21,449 | (*b*) 410 | 94,785 | 25 | 790 | 385 | 93,995 | ... |
| Myingyan ... | 81,274 | ... | 2,44,005 | ... | 1,355 | ... | 2,42,650 | ... |
| Railway Company's employès ... | ... | ... | 15,923 | ... | ... | ... | 15,923 | ... |
| Irrawaddy Flotilla Company's employès. | ... | ... | 4,132 | ... | ... | ... | 4,132 | ... |
| Employès of Oil Companies ... | ... | ... | 7,159 | ... | ... | ... | 7,159 | ... |
| Total ... 1905-06 ... | 7,35,021 | 2,823 | 46,48,472 | 1,727 | 42,355 | 1,096 | 46,01,848 | 4,269 |
| 1904-05 ... | 7,13,782 | 724 | 48,98,147 | 269 | 32,517 | 455 | 48,63,120 | 2,510 |

† Tribute. * Excess collections excluded. ‡ Subdivisions.
(*a*) Includes tribute Rs. 18,167. (*b*) Revised figures.

STATEMENT IV-A.—*Capitation tax—Classification of Exemptees for the year ended the 30th June* 1906 (Paragraph 10 of Report, page 12).

| Division and District. | Government servants and pensioners. | Priests and school masters. | Village headmen and (in Upper Burma) *Ywasayes.* | Poverty and old age. | Immigrants. | Persons assessed to income tax. | Others. | Total. |
|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| ARAKAN ... Akyab ... | 680 | 982 | 1,162 | 8,463 | 47 | 35 | 83 | 11,452 |
| Northern Arakan | 296 | 1 | 9 | 158 | ... | ... | ... | 464 |
| Kyaukpyu ... | 338 | 405 | 510 | 5,472 | ... | 9 | 7 | 6,741 |
| Sandoway ... | 328 | 174 | 227 | 2,276 | ... | 54 | 72 | 3,031 |
| PEGU ... Hanthawaddy ... | 984 | 1,528 | 808 | 8,236 | 13 | 546 | 52 | 12,167 |
| Pegu ... .. | 808 | 1,090 | 541 | 4,617 | ... | 497 | 12 | 7,565 |
| Tharrawaddy ... | 909 | 738 | 677 | 8,876 | ... | 387 | 7 | 11,594 |
| Prome ... | 578 | 632 | 655 | 9,768 | ... | 209 | ... | 11,842 |
| IRRAWADDY Bassein ... | 520 | 712 | 712 | 6,658 | ... | 87 | ... | 8,689 |
| Henzada ... | 443 | 1,035 | 673 | 10,356 | ... | 271 | 74 | 12,852 |
| Myaungmya ... | 230 | 420 | 703 | 2,077 | ... | 168 | 13 | 3,611 |
| Ma-ubin ... | 358 | 608 | 415 | 3,803 | 4 | 261 | 1 | 5,450 |
| Pyapôn ... | 409 | 517 | 383 | 2,825 | ... | 341 | ... | 4,475 |
| TENASSERIM Toungoo ... | 385 | 778 | 739 | 3,542 | ... | 176 | 8 | 5,628 |
| Salween ... | 255 | 40 | 110 | 112 | 1 | 24 | ... | 542 |
| Thatôn ... | 670 | 992 | 431 | 6,210 | 4 | 149 | 78 | 8,534 |
| Amherst ... | 557 | 1,234 | 373 | 5,330 | 7 | 234 | .. | 7,735 |
| Tavoy ... | 551 | 748 | 190 | 3,570 | 1 | 172 | 25 | 5,257 |
| Mergui ... | 494 | 297 | 157 | 1,780 | 59 | 95 | 4 | 2,886 |
| MINBU ... Thayetmyo ... | 507 | 523 | 717 | 6,795 | ... | 67 | 55 | 8,664 |
| Total ... 1905-06 ... | 10,300 | 13,454 | 10,192 | 1,00,824 | 136 | 3,782 | 491 | 139,179 |
| 1904-05 ... | 10,076 | 13,520 | 10,200 | 97,050 | 220 | 2,730 | 328 | 134,124 |

STATEMENT IV-B.—*Thathameda.—Classification of Exemptees for the year ended the 30th June 1906 (Upper Burma only)* (Paragraph 12 of Report, page 14).

| Division and District. | Government servants and pensioners. | Priests and school-masters. | Village headmen and *Ywa-sayes.* | Poverty. | Immi-grants. | Newly married couples. | *Ywa-gaungs.* | Others. | Total. |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| MINBU ... Pakôkku ... | 696 | 1,582 | 1,761 | 6,095 | 4 | 1,224 | 416 | 222 | 12,000 |
| Minbu ... | 836 | 1,079 | 840 | 3,587 | 10 | 292 | 460 | 152 | 7,256 |
| Magwe ... | 542 | 910 | 851 | 2,380 | 10 | 515 | 531 | 8 | 5,747 |
| MANDALAY... Mandalay ... | 1,004 | 1,152 | 763 | 4,571 | 6 | 484 | 474 | 24 | 8,478 |
| Bhamo ... | 261 | 192 | 256 | 743 | 192 | 151 | 82 | ... | 1,877 |
| Myitkyina ... | 310 | 81 | 192 | 215 | 158 | 122 | 31 | 92 | 1,201 |
| Katha ... | 506 | 726 | 975 | 1,121 | 12 | 341 | 294 | 17 | 3,992 |
| Ruby Mines ... | 477 | 240 | 248 | 275 | ... | 106 | 28 | 313 | 1,687 |
| SAGAING ... Shwebo ... | 1,119 | 1,665 | 1,318 | 4,423 | ... | 1,079 | 528 | 175 | 10,307 |
| Sagaing ... | 644 | 1,561 | 765 | 3,757 | 2 | 746 | 328 | 780 | 8,583 |
| Lower Chindwin | 663 | 1,572 | 1,057 | 3,457 | 9 | 425 | 162 | 156 | 7,501 |
| Upper Chindwin | 745 | 700 | 733 | 2,414 | 122 | 409 | 260 | 42 | 5,425 |
| MEIKTILA .. Kyauksè ... | 733 | 651 | 665 | 2,825 | 2 | 268 | 281 | 96 | 5,521 |
| Meiktila ... | 773 | 1,204 | 926 | 2,555 | ... | 626 | 445 | 1,954 | 8,483 |
| Yamèthin ... | 688 | 783 | 1,323 | 3,623 | ... | 837 | 462 | 79 | 7,795 |
| Myingyan ... | 859 | 1,699 | 1,572 | 5,439 | 68 | 1,063 | 394 | 197 | 11,291 |
| * Total 1905-06 | 10,856 | 15,797 | 14,245 | 47,480 | 595 | 8,688 | 5,176 | 4,307 | 107,144 |
| 1904-05 | 10,610 | 16,189 | 14,296 | 49,139 | 657 | 9,561 | 4,709 | 3,909 | 109,070 |

STATEMENT V.—*Land-rate in lieu of Capitation tax—Demand, Remissions, Collections and Balances for the year ended the 30th June 1906 (Lower Burma only)* (Paragraph 13 of Report, page 14).

| Division and District. | Area assessed in acres. | DEMAND. | | REMISSIONS. | | *COLLECTIONS. | | Outstandings. |
|---|---|---|---|---|---|---|---|---|
| | | Arrears. | Current. | Arrears. | Current. | Arrears. | Current. | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| ARAKAN ... Akyab ... | 1,142 | ... | 9,432 | ... | 724 | ... | 8,708 | |
| Kyaukpyu ... | 312 | ... | 2,033 | ... | 3 | ... | 2,030 | |
| PEGU ... Prome ... | 1,745 | ... | 20,038 | ... | 108 | ... | 19,930 | |
| IRRAWADDY Bassein ... | 731 | ... | 19,167 | ... | 163 | ... | 19,004 | |
| Henzada ... | 3,070 | ... | 22,422 | ... | 297 | ... | 22,125 | |
| TENASSERIM Toungoo | 382 | ... | 12,923 | .. | 121 | ... | 12,802 | |
| MINBU ... Thayetmyo ... | 282 | ... | 9,694 | ... | 94 | ... | 9,600 | |
| Total ... 1905-06 | 7,664 | ... | 95,709 | ... | 1,510 | ... | 94,199 | |
| 1904-05 | 6,752 | ... | 92,661 | ... | 637 | ... | 92,024 | |

* Excess collections excluded.

STATEMENT VI.—*Fishery Revenue—Demand, Remissions, Collections and Outstandings for the year ended 30th June* 1906 (Paragraph 14 of Report, pages 16—18 ).

| Division and District. | Demand. | | | Remissions. | | * Collections. | | Outstandings. |
|---|---|---|---|---|---|---|---|---|
| | Arrears. | From net licenses. | From leased fisheries. | Arrears. | Current. | Arrears. | Current. | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| ARAKAN ... Akyab | ... | 15,099 | 1,000 | ... | ... | ... | 16,099 | ... |
| ARAKAN ... Kyaukpyu | ... | 16,112 | 370 | ... | ... | ... | 16,112 | 370 |
| ARAKAN ... Sandoway | ... | 4,799 | 1,079 | ... | ... | ... | 5,878 | ... |
| PEGU ... Rangoon Town | ... | 6,945 | ... | ... | ... | ... | 6,945 | ... |
| PEGU ... Hanthawaddy | ... | 22,716 | 1,69,735 | ... | 1,894 | ... | 1,89,471 | 1,086 |
| PEGU ... Pegu | ... | 9,035 | 1,67,345 | .. | ... | ... | 1,76,380 | ... |
| PEGU ... Tharrawaddy | ... | 3,245 | 1,97,716 | ... | 275 | ... | 2,00,686 | ... |
| PEGU ... Prome | ... | 7,165 | 36,380 | ... | ... | ... | 43,545 | ... |
| IRRAWADDY Bassein | 1,204 | 12,319 | 2,79,607 | ... | 25 | 1,204 | 2,91,285 | 616 |
| IRRAWADDY Henzada | ... | 12,465 | 1,94,201 | ... | ... | ... | 2,06,666 | ... |
| IRRAWADDY Myaungmya | 211 | 18,300 | 1,26,499 | ... | ... | 211 | 1,42,378 | 2,421 |
| IRRAWADDY Ma-ubin‡ | 19,005 | 12,904 | 7,43,526 | 902 | 400 | 5,195 | 7,35,613 | 33,325 |
| IRRAWADDY Pyapôn§ | 1,104 | 11,590 | 1,73,405 | 485 | 1,447 | †766 | 1,80,261 | 3,386 |
| TENASSERIM Toungoo | ... | 3,806 | 47,526 | ... | ... | ... | 51,332 | ... |
| TENASSERIM Salween | ... | 215 | 75 | ... | ... | ... | 290 | ... |
| TENASSERIM Thatôn | ... | 5,973 | 28,272 | ... | ... | ... | 34,245 | ... |
| TENASSERIM Amherst | ... | 8,937 | 6,893 | ... | ... | ... | 13,818 | 2,012 |
| TENASSERIM Tavoy | ... | 13,085 | 3,340 | ... | ... | ... | 16,425 | ... |
| TENASSERIM Mergui | ... | 57,425 | 47,800 | ... | ... | ... | 1,05,225 | ... |
| MINBU ... Thayetmyo | ... | 3,979 | 1,352 | ... | .. | ... | 5,331 | ... |
| MINBU ... Pakôkku | 160 | 1,799 | 9,088 | 150 | 225 | 10 | 10,662 | ... |
| MINBU ... Minbu† | ... | 7,671 | 23,382 | ... | 847 | ... | 30,206 | ... |
| MINBU ... Magwe | ... | 1,936 | 1,995 | ... | ... | ... | 3,931 | ... |
| MANDALAY ... Mandalay | 17,607 | 103 | 1,40,320 | ... | ... | 17,607 | 1,27,710 | 12,713 |
| MANDALAY ... Bhamo | ... | 650 | 23,384 | ... | ... | ... | 24,034 | ... |
| MANDALAY ... Myitkyina | ... | 1,482 | 9,907 | ... | ... | ... | 11,389 | ... |
| MANDALAY ... Katha | 2,145 | 377 | 59,768 | 1,885 | 2,447 | 260 | 57,468 | 230 |
| MANDALAY ... Ruby Mines | ... | 165 | 21,574 | ... | 1,757 | ... | 19,982 | ... |
| SAGAING ... Shwebo | ... | 727 | 7,545 | ... | ... | ... | 8,272 | ... |
| SAGAING ... Sagaing | ... | 2,212 | 79,070 | ... | ... | ... | 81,282 | ... |
| SAGAING ... Lower Chindwin | ... | 775 | 7,043 | ... | ... | ... | 7,818 | ... |
| SAGAING ... Upper Chindwin | ... | 1,796 | 9,397 | ... | ... | ... | 11,193 | ... |
| MEIKTILA ... Kyauksè | ... | 319 | 4,390 | ... | ... | ... | 4,709 | ... |
| MEIKTILA ... Meiktila | ... | 422 | ... | ... | ... | ... | 422 | ... |
| MEIKTILA ... Yamèthin | ... | 498 | 9,510 | .. | ... | .. | 10,008 | ... |
| MEIKTILA ... Myingyan | ... | 6,070 | 6,868 | ... | ... | ... | 12,938 | ... |
| Total 1905-06 ... | 41,436 | 2,73,116 | 26,39,362 | 3,422 | 9,317 | 25,253 | 28,60,009 | 56,159 |
| Total 1904-05 ... | 31,050 | 2,54,343 | 27,25,186 | 5,551 | 29,670 | 23,248 | 29,10,674 | 41,436 |

* Excess collections excluded. † Inclusive of fine Rs. 246.

‡ The current collections *plus* remission *plus* outstandings are Rs. 12,908 in excess of the demand. This sum represents outstandings from 1904-05.

§ The current collections *plus* remissions *plus* outstandings are Rs. 99 in excess of the demand. This sum represents outstandings from 1904-05.

STATEMENT VII.—*Miscellaneous Land Revenue—Collections for the year ended the 30th June 1906*
(Paragraph 15 of Report, pages 20—23).

| Division and District. | | Rent of Town Lands not credited to Local Funds. | Fees, rents, and royalties on | | Receipts under Village Act / Regulation. | Survey fees for *pottas*. | Other miscellaneous land revenue. | Total. |
|---|---|---|---|---|---|---|---|---|
| | | | "Other" minerals. | Petroleum, rubies, jade, and amber. | | | | |
| 1 | | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs | Rs. |
| ARAKAN | Akyab ... | 379 | 731 | 1,506 | 5,441 | 57 | 1,378 | 9,492 |
| | Kyaukpyu ... | 85 | 1,277 | 1,571 | 1,510 | 2765 | 459 | 7,667 |
| | Sandoway ... | 73 | 186 | ... | 1,140 | 456 | 1 | 1,856 |
| PEGU | Rangoon Town | ... | 2,460 | ... | ... | ... | ... | 2,460 |
| | Hanthawaddy .. | 4,214 | 3,900 | ... | 15,129 | 1,621 | 92 | 24,956 |
| | Pegu ... | 10,724 | 860 | ... | 17883 | 517 | 1,191 | 31,175 |
| | Tharrawaddy ... | 1,725 | 380 | ... | 10058 | ... | 613 | 12,776 |
| | Prome ... | 1,962 | 880 | 1,520 | 19623 | ... | 1,646 | 25,631 |
| IRRAWADDY | Bassein ... | 6,438 | 445 | ... | 8,456 | 3,654 | 1,155 | 20,148 |
| | Henzada ... | 725 | 53 | ... | 8,973 | 1,480 | 2,244 | 13,475 |
| | Myaungmya ... | 2,938 | 470 | ... | 8,143 | 4,630 | 550 | 16,731 |
| | Ma-ubin ... | 3,217 | 25 | ... | 9,373 | 660 | 6,534 | 19,809 |
| | Pyapôn ... | 8,613 | 43 | ... | 7,175 | 3,489 | 1,332 | 20,652 |
| TENASSERIM | Toungoo ... | 3,657 | 990 | ... | 4,643 | 7,893 | 776 | 17,959 |
| | Salween ... | ... | ... | ... | 15 | ... | ... | 15 |
| | Thatôn ... | 435 | 2,210 | ... | 11,896 | 1,922 | 2,370 | 18,833 |
| | Amherst ... | ... | 440 | ... | 2,610 | 4,543 | 480 | 8,073 |
| | Tavoy ... | 4 | 1,807 | ... | 395 | 855 | 1,010 | 4,071 |
| | Mergui ... | ... | 3,425 | ... | 908 | 532 | 14,460 | 19,325 |
| MINBU | Thayetmyo ... | 742 | 1,256 | 2,335 | 6,768 | 318 | 1,161 | 12,580 |
| | Pakôkku ... | 937 | 1,509 | 2,04,843 | 4,704 | ... | 563 | 2,12,556 |
| | Minbu ... | 1,286 | 4,633 | ... | 6,209 | ... | 344 | 12,472 |
| | Magwe ... | 1,366 | 335 | 9,52,801 | 6,999 | ... | 12 | 9,61,513 |
| MANDALAY | Mandalay ... | 8,029 | 2,426 | ... | 2,135 | 1,877 | 12,378 | 26,845 |
| | Bhamo ... | 1,659 | 105 | ... | 229 | 460 | 31 | 2,484 |
| | Myitkyina .. | 2,214 | 500 | 51,060 | 392 | 245 | 112 | 54,523 |
| | Katha ... | 1,103 | 214 | ... | 2,698 | ... | 139 | 4,154 |
| | Ruby Mines ... | 2,225 | 3,410 | 2,80,310 | 566 | ... | 69 | 2,86,580 |
| SAGAING | Shwebo ... | 2,071 | 42 | 645 | 5,092 | 701 | 249 | 8,800 |
| | Sagaing ... | 535 | 1,923 | ... | 6,852 | 91 | 26 | 9,427 |
| | Lower Chindwin | 525 | 145 | ... | 1,870 | 31 | 57 | 2,628 |
| | Upper Chindwin | 690 | 497 | 400 | 2,179 | ... | 3 | 3,769 |
| MEIKTILA... | Kyauksè ... | 2,404 | 1,049 | 14 | 3,759 | 7 | 110 | 7,343 |
| | Mèiktila ... | 4,565 | 482 | ... | 6,441 | ... | 513 | 12,001 |
| | Yamèthin ... | 2,455 | 408 | ... | 11,769 | 35 | 50 | 14,717 |
| | Myingyan ... | 834 | 244 | 4,42,939 | 6,286 | 10 | 147 | 4,50,460 |
| Total | 1905-06 ... | 78,829 | 39,760 | 19,39,944 | 2,08,319 | 38,849 | 52,255 | 23,57,956 |
| | 1904-05 ... | 77,420 | 47,583 | 20,02,521 | 2,35,156 | 46,804 | 44,465 | 24,53,949 |

STATEMENT VIII.—*Revenue Proceedings against defaulters during the year ended the 30th June 1906*
(Paragraph 22 of Report, page 32).

| Division and District. | Number of | | | | | | | | Amount of Arrears | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Notices. | Warrants of arrest. | *Warrants of attachment of property.* | | *Persons.* | | *Sales of property.* | | For realization of which application was made. | Realized. |
| | | | Moveable. | Immoveable | Arrested. | Committed to Jail. | Moveable. | Immoveable. | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| | | | | | | | | | Rs. | Rs. |
| ARAKAN ... Akyab ... | 4,487 | 1,296 | 312 | 1,948 | 800 | ... | 25 | 191 | 52,960 | 44,397 |
| ARAKAN ... Kyaukpyu ... | 274 | 1,085 | 112 | 157 | 935 | ... | ... | 18 | 9,757 | 5,759 |
| ARAKAN ... Sandoway ... | 331 | 176 | 24 | 8 | 83 | 59 | 6 | ... | 3,857 | 3,068 |
| PEGU ... Rangoon Town ... | 2,738 | 55 | ... | 937 | ... | ... | ... | 9 | 15,230 | 15,127 |
| PEGU ... Hanthawaddy ... | 4,220 | 1,506 | 923 | 798 | 261 | ... | 12 | 49 | 1,73,602 | 1,30,116 |
| PEGU ... Pegu ... ... | 890 | 221 | 231 | 297 | 114 | 1 | ... | 107 | 63,954 | 49,608 |
| PEGU ... Tharrawaddy ... | 2,257 | 216 | 141 | 1,043 | 32 | ... | ... | 144 | 35,453 | 20,156 |
| PEGU ... Prome ... ... | 709 | 422 | 169 | 229 | 20 | ... | 11 | 186 | 8,335 | 6,999 |
| IRRAWADDY ... Bassein ... ... | 2,022 | 1,191 | 686 | 743 | 44 | 1 | 46 | 291 | 1,05,954 | 94,758 |
| IRRAWADDY ... Henzada ... | 2,946 | 155 | 220 | 795 | 6 | ... | 2 | 174 | 41,767 | 33,999 |
| IRRAWADDY ... Myaungmya ... | 1,320 | 1,844 | 1,023 | 2,042 | 349 | ... | 15 | 286 | 61,740 | 25,127 |
| IRRAWADDY ... Ma-ubin ... | 3,512 | 1,108 | 1,373 | 1,409 | 445 | 1 | 61 | 173 | 1,51,719 | 1,24,521 |
| IRRAWADDY ... Pyapôn ... ... | 1,406 | 224 | 219 | 61 | 123 | 3 | 21 | 36 | 1,00,167 | 91,333 |
| TENASSERIM ... Toungoo ... | 1,142 | 174 | 37 | 112 | 165 | ... | ... | 11 | 10,568 | 7,926 |
| TENASSERIM ... Thatôn ... ... | 1,188 | 409 | 44 | 1,397 | 129 | ... | ... | 154 | 49,332 | 31,042 |
| TENASSERIM ... Amherst ... | 509 | 74 | 176 | 832 | 26 | ... | 25 | 80 | 7,960 | 6,348 |
| TENASSERIM ... Tavoy .. ... | 537 | 221 | 11 | 137 | 68 | 2 | ... | 19 | 3,099 | 2,154 |
| TENASSERIM ... Mergui ... ... | 519 | 297 | 86 | 89 | 42 | ... | ... | 7 | 10,964 | 10,142 |
| MINBU ... Thayetmyo ... | 906 | 309 | 86 | 68 | 134 | 8 | ... | 3 | 4,728 | 3,533 |
| MINBU ... Pakôkku ... | 733 | 28 | 31 | 18 | 28 | ... | ... | ... | 6,593 | 4,910 |
| MINBU ... Minbu ... .. | 778 | 16 | 147 | 5 | 2 | ... | ... | ... | 6,517 | 6,253 |
| MINBU ... Magwe ... ... | 442 | 3 | 26 | 1 | 3 | ... | 4 | 1 | 2,584 | 2,420 |
| MANDALAY ... Mandalay ... | 2,266 | 408 | 448 | 259 | 347 | 4 | 22 | 12 | 1,38,358 | 1,05,803 |
| MANDALAY ... Bhamo ... ... | 90 | 1 | 5 | ... | 1 | ... | ... | ... | 1,382 | 1,061 |
| MANDALAY ... Myitkyina ... | 84 | 5 | 2 | ... | ... | ... | ... | ... | 1,167 | 1,071 |
| MANDALAY ... Katha ... ... | 181 | 5 | 92 | 3 | 1 | ... | 2 | 1 | 15,955 | 15,909 |
| MANDALAY ... Ruby Mines ... | 134 | 3 | 25 | 2 | ... | ... | 25 | 1 | 7,755 | 7,405 |
| SAGAING ... Shwebo ... ... | 439 | 21 | 44 | 5 | 5 | ... | 1 | 1 | 3,752 | 3,229 |
| SAGAING ... Sagaing ... | 852 | 28 | 2 | 5 | 10 | ... | 1 | ... | 16,742 | 16,233 |
| SAGAING ... Lower Chindwin ... | 524 | 25 | 6 | 14 | 25 | 1 | 4 | ... | 3,565 | 2,900 |
| SAGAING ... Upper Chindwin ... | 46 | ... | ... | ... | ... | ... | ... | ... | 1,261 | 1,063 |
| MEIKTILA ... Kyauksè ... | 268 | 9 | 22 | 2 | ... | ... | 5 | ... | 4,386 | 4,197 |
| MEIKTILA ... Meiktila ... | 495 | 58 | 83 | 48 | 19 | ... | 1 | ... | 3,537 | 2,771 |
| MEIKTILA ... Yamèthin ... | 1,321 | 8 | 121 | 11 | ... | ... | 5 | 1 | 9,879 | 9,429 |
| MEIKTILA ... Myingyan ... | 190 | ... | ... | 1 | ... | ... | ... | ... | 1,459 | 1,331 |
| Total ... 1905-06 | 40,766 | 11,611 | 6,927 | 13,486 | 4,217 | 80 | 294 | 1,955 | 11,36,038 | 8,91,198 |
| Total ... 1904-05 | 33,037 | 11,393 | 4,734 | 9,633 | 3,382 | 62 | 198 | 1,271 | 11,15,107 | 9,66,854 |

STATEMENT IX.—*Commission paid for assessment and collection of revenue during the year ended the 30th June* 1906 (Paragraph 23 of Report, page 35).

PART I.—*Thugyis' Commission* (Lower Burma only).

| Division and District. | | Number of *thugyis.* | Commission due on account of the year's collections. | Deduction made from *thugyi's* commission. | Balance payable. | Amount actually disbursed within the year. | Average amount paid to each *thugyi.* |
|---|---|---|---|---|---|---|---|
| 1 | | 2 | 3 | 4 | 5 | 6 | 7 |
| | | | Rs. | Rs. | Rs. | Rs. | Rs. |
| ARAKAN | Akyab ... | 21 | 36,292 | 10,312 | 25,980 | 25,980 | 1,237 |
| | Kyaukpyu ... | 37 | 28,125 | 4,908 | 23,217 | 23,070 | 624 |
| | Sandoway ... | 8 | 7,248 | 2,299 | 4,949 | 4,778 | 597 |
| PEGU | Rangoon Town ... | 9 | 2,296 | 14 | 2,282 | 1,769 | 197 |
| | Hanthawaddy ... | 23 | 80,975 | 20,648 | 60,327 | 51,372 | 2,234 |
| | Pegu ... | 10 | 36,413 | 11,214 | 25,199 | 24,547 | 2,455 |
| | Tharrawaddy ... | 12 | 23,647 | 4,966 | 18,681 | 18,256 | 1,521 |
| | Prome ... | 18 | 20,648 | 5,925 | 14,723 | 13,704 | 761 |
| IRRAWADDY | Bassein ... ... | 18 | 37,412 | 14,985 | 22,427 | 22,392 | 1,244 |
| | Henzada ... | 26 | 55,469 | 16,243 | 39,226 | 38,341 | 1,475 |
| | Myaungmya ... | 7 | 27,507 | 8,710 | 18,797 | 18,085 | 2,584 |
| | Ma-ubin ... | 6 | 11,035 | 3,796 | 7,239 | 7,239 | 1,206 |
| | Pyapôn ... | 4 | 8,831 | 3,793 | 5,038 | 5,038 | 1,259 |
| TENASSERIM | Toungoo ... | 10 | 13,399 | 4,141 | 9,258 | 9,254 | 925 |
| | Salween ... | 6 | 4,425 | ... | 4,425 | 4,425 | 737 |
| | Thatôn ... ... | 8 | 17,355 | 6,542 | 10,813 | 9,781 | 1,223 |
| | Amherst ... | 23 | 21,608 | 4,392 | 17,216 | 16,644 | 724 |
| | Tavoy ... ... | 15 | 6,950 | 3,064 | 3,886 | 6,104 | 407 |
| | Mergui ... ... | 5 | 4,236 | 1,038 | 3,198 | 3,164 | 633 |
| MINBU | Thayetmyo ... | 19 | 6,899 | 677 | 6,222 | 6,193 | 326 |
| Total | 1905-06 ... | 285 | 4,50,770 | 1,27,667 | 3,23,103 | 3,10,136 | 1,088 |
| | 1904-05 ... | 313 | 5,13,440 | 1,31,474 | 3,81,966 | 3,74,581 | 1,197 |

STATEMENT IX.—*Commission paid for assessment and collection of revenue during the year ended the 30th June* 1906 (Paragraph 23 of Report, page 34)—*concluded.*

PART II.—*Village Headmen's Commission.*

| Division and District. | | Number of revenue-collecting village headmen. | Commission due on account of the year's collections. | Amount actually disbursed within the year. | Average amount paid to each headman. |
|---|---|---|---|---|---|
| 1 | | 2 | 3 | 4 | 5 |
| | | | Rs. | Rs. | Rs. |
| ARAKAN ... | Akyab ... ... | 773 | 83,203 | 83,001 | 107 |
| | Northern Arakan ... | 18 | 606 | 606 | 34 |
| | Kyaukpyu ... | 133 | 10,209 | 9,802 | 74 |
| | Sandoway ... | 131 | 7,928 | 7,817 | 60 |
| PEGU ... | Rangoon Town ... | 3 | 66 | 66 | 22 |
| | Hanthawaddy ... | 490 | 75,574 | 71,638 | 146 |
| | Pegu ... ... | 400 | 63,504 | 57,185 | 143 |
| | Tharrawaddy ... | 468 | 52,857 | †52,997 | 113 |
| | Prome ... ... | 468 | 26,869 | 26,826 | 57 |
| IRRAWADDY ... | Bassein ... ... | 420 | 43,786 | 43,688 | 104 |
| | Henzada ... ... | 326 | 33,907 | 33,907 | 104 |
| | Myaungmya ... | 454 | 67,757 | 67,757 | 149 |
| | Ma-ubin ... ... | 366 | 31,811 | 31,811 | 87 |
| | Pyapôn ... ... | 360 | 56,576 | *55,101 | 153 |
| TENASSERIM ... | Toungoo ... ... | 521 | 45,270 | 45,037 | 86 |
| | Salween ... ... | ... | ... | ... | ... |
| | Thatôn ... ... | 373 | 59,366 | 57,293 | 154 |
| | Amherst ... ... | 206 | 30,118 | 30,027 | 146 |
| | Tavoy ... ... | 99 | 11,196 | 10,257 | 104 |
| | Mergui ... ... | 129 | 14,592 | 14,172 | 110 |
| MINBU ... | Thayetmyo ... | 593 | 37,424 | 37,175 | 63 |
| | Pakôkku ... ... | 895 | 86,877 | 85,610 | 96 |
| | Minbu ... ... | 381 | 54,360 | 54,214 | 142 |
| | Magwe ... ... | 447 | 64,648 | 64,501 | 144 |
| MANDALAY ... | Mandalay ... ... | 386 | 64,690 | 49,270 | 128 |
| | Bhamo ... ... | 232 | 11,778 | 11,257 | 49 |
| | Myitkyina ... | 145 | 9,999 | 9,815 | 68 |
| | Katha ... ... | 481 | 54,462 | 54,462 | 113 |
| | Ruby Mines ... | 142 | 10,153 | 10,129 | 71 |
| SAGAING ... | Shwebo ... ... | 631 | 70,300 | 70,300 | 111 |
| | Sagaing ... ... | 275 | 68,073 | 67,399 | 245 |
| | Lower Chindwin ... | 318 | 63,469 | 63,469 | 200 |
| | Upper Chindwin ... | 439 | 34,816 | 34,089 | 78 |
| MEIKTILA ... | Kyauksè ... ... | 334 | 62,008 | 62,011 | 186 |
| | Meiktila ... ... | 405 | 51,107 | 48,189 | 119 |
| | Yamèthin ... ... | 723 | 61,271 | 61,189 | 85 |
| | Myingyan ... ... | 530 | 65,789 | 65,779 | 124 |
| Total ... | 1905-06 ... ... | 13,495 | 15,86,419 | 15,47,846 | 115 |
| | 1904-05 ... ... | 13,119 | 15,51,554 | 15,20,806 | 116 |

* Rs. 207 of 1904-05.

† Includes Rs. 83 balance of previous year's unpaid commission *plus* Rs. 57, due in 1904-05, and collected in 1905-06 but omitted from previous year's figures.

STATEMENT X.—*Area granted or leased during the year ended the 30th June* 1906
(Paragraph 24 of Report, pages 34—36 .

| Division and District. | | Area granted or leased for cultivation. | Area granted, revenue free, for religious edifices. | Area granted, revenue free, for public purposes. |
|---|---|---|---|---|
| 1 | | 2 | 3 | 4 |
| | | Acres. | Acres. | Acres. |
| ARAKAN ... | Akyab ... ... ... | 1,616 | 4·42 | 2·84 |
| | Kyaukpyu ... ... | 2,973 | 2·26 | ... |
| | Sandoway ... ... | ... | ... | ... |
| PEGU... ... | Rangoon Town ... ... | ... | ·11 | 2·19 |
| | Hanthawaddy ... ... | 1,350 | 12·45 | 2·84 |
| | Pegu ... ... ... | ... | 31·01 | ... |
| | Tharrawaddy ... ... | ... | 24·05 | 1·32 |
| | Prome ... ... ... | 325·86 | 11·26 | ·78 |
| IRRAWADDY ... | Bassein ... ... ... | 2,647·15 | 3·13 | 4·39 |
| | Henzada ... ... ... | 3,100 | 1·47 | ... |
| | Myaungmya ... ... | 1,582 | ·85 | ·15 |
| | Ma-ubin ... ... ... | 873 | ·98 | ... |
| | Pyapôn ... ... ... | 3,219·18 | 6·26 | ·69 |
| TENASSERIM ... | Toungoo ... ... ... | 7,003 | 3·74 | ... |
| | Salween ... ... ... | 364·53 | ... | 3·25 |
| | Thatôn ... ... ... | 3,765 | 7·28 | ... |
| | Amherst ... ... ... | 12,968 | 6 | ·78 |
| | Tavoy ... ... ... | 1,363·46 | ·64 | ... |
| | Mergui ... ... ... | 1,663·95 | 1·96 | ... |
| MINBU ... | Thayetmyo ... ... | 502 | 1·74 | ·32 |
| | Pakôkku ... ... ... | ... | 4·58 | 47·32 |
| | Minbu ... ... ... | ... | 9·05 | 30·62 |
| | Magwe ... ... ... | ... | 10·14 | 2·40 |
| MANDALAY ... | Mandalay ... ... | 3,349 | ·82 | 74·54 |
| | Bhamo ... ... ... | 1,127 | ·36 | 80·67 |
| | Myitkyina ... ... | 1,281·11 | 3·93 | 60·62 |
| | Katha ... ... ... | 200 | 8·54 | 669·59 |
| | Ruby Mines ... ... | ... | 2·07 | 52·01 |
| SAGAING ... | Shwebo ... ... ... | 1,994 | 3·22 | 4·09 |
| | Sagaing ... ... ... | 72·95 | 2·16 | ... |
| | Lower Chindwin ... ... | 45 | ·18 | ... |
| | Upper Chindwin ... ... | 8·68 | 1·46 | 58·15 |
| MEIKTILA ... | Kyaukse ... ... ... | ... | 4·56 | ... |
| | Meiktila ... ... ... | ... | 14·84 | ... |
| | Yamèthin ... ... ... | ... | 2·78 | 76·02 |
| | Myingyan ... ... ... | ... | ·69 | ·01 |
| Total ... | 1905-06 | 53,393·87 | 188·99 | 1,175·59 |
| | 1904-05 | 87,676 | 178·69 | 600·26 |

STATEMENT X-A.— *Total value of assignments of land revenue up to the 31st March 1906*
(Paragraph 25 of Report, page 36).

| Division and District. | Total value of assignments of land revenue at the beginning of the year. | Total value of assignments of land revenue added during the year. | Total value of assignments of land revenue substracted during the year. | Total value of assignments of land revenue at the end of the year. |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| A.—FOR THE MAINTENANCE OF PUBLIC SERVANTS. | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. |
| MINBU ... Pakôkku ... | 5,447 1 2 | 20 6 0 | ... | 5,467 7 2 |
| MINBU ... Minbu ... | 74 8 0 | 53 10 11 | ... | 128 2 11 |
| MANDALAY ... Mandalay ... | ... | (a) 186 12 0 | ... | 186 12 0 |
| MANDALAY ... Bhamo ... | 3,158 0 0 | (a) 110 1 6 | ... | 3,268 1 6 |
| MANDALAY ... Myitkyina ... | 493 0 0 | 57 9 11 | ... | 550 9 11 |
| MANDALAY ... Katha ... | 1,441 2 0 | 810 0 0 | ... | 2,251 2 0 |
| MANDALAY ... Ruby Mines ... | 1,069 2 3 | 173 4 0 | ... | 1,242 6 3 |
| SAGAING ... Shwebo ... | 323 9 7 | *Nil* | ... | 323 9 7 |
| SAGAING ... Upper Chindwin ... | 1,856 8 0 | (a) 72 8 0 | ... | 1,929 0 0 |
| MEIKTILA ... Kyauksè ... | 273 4 0 | *Nil* | ... | 273 4 0 |
| MEIKTILA ... Meiktila ... | 225 3 0 | 31 4 0 | ... | 256 7 0 |
| MEIKTILA ... Yamèthin ... | 317 7 0 | 68 0 0 | ... | 385 7 0 |
| MEIKTILA ... Myingyan ... | 910 8 2 | *Nil* | ... | 910 8 2 |
| Total, A ... | 15,589 5 2 | 1,583 8 4 | ... | 17,172 13 6 |
| B.—FOR OTHER PURPOSES. | | | | |
| ARAKAN ... Akyab ... | 273 12 11 | 1 1 11 | ... | 274 14 10 |
| ARAKAN ... Kyaukpyu ... | 63 4 9 | 4 14 7 | ... | 68 3 4 |
| ARAKAN ... Sandoway ... | 39 1 2 | *Nil* | ... | 39 1 2 |
| PEGU ... Rangoon Town ... | 3,594 1 7 | 1 9 11 | ... | 3,595 11 6 |
| PEGU ... Hanthawaddy ... | 145 11 6 | 9 14 3 | ... | 155 9 9 |
| PEGU ... Pegu ... | 368 4 2 | 76 10 0 | ... | 444 14 2 |
| PEGU ... Tharrawaddy ... | 452 15 10 | 53 3 4 | ... | 506 3 2 |
| PEGU ... Prome ... | 111 8 0 | 12 6 0 | ... | 123 14 0 |
| IRRAWADDY ... Bassein ... | 74 15 6 | 25 3 11 | ... | 100 3 5 |
| IRRAWADDY ... Henzada ... | 65 14 4 | 0 9 1 | ... | 66 7 5 |
| IRRAWADDY ... Myaungmya ... | 159 9 6 | 85 11 9 | ... | 245 5 3 |
| IRRAWADDY ... Ma-ubin ... | 273 2 6 | *Nil* | ... | 273 2 6 |
| IRRAWADDY ... Pyapôn ... | ... | *Nil* | ... | *Nil* |
| TENASSERIM ... Toungoo ... | 61 9 10 | 18 4 4 | ... | 79 14 2 |
| TENASSERIM ... Salween ... | 12 5 8 | *Nil* | ... | 12 5 8 |
| TENASSERIM ... Thatôn ... | 84 11 3 | 16 2 10 | ... | 100 14 1 |
| TENASSERIM ... Amherst ... | 435 14 3 | 79 4 6 | ... | 515 2 9 |
| TENASSERIM ... Mergui ... | 25 1 1 | 0 14 10 | ... | 25 15 11 |
| MINBU ... Thayetmyo ... | 55 9 8 | 3 0 7 | ... | 58 10 3 |
| MINBU ... Pakôkku ... | 704 6 9 | 29 3 6 | ... | 733 10 3 |
| MINBU ... Minbu ... | 3,480 15 9 | 6 13 3 | ... | 3,487 13 0 |
| MINBU ... Magwe ... | 28 13 1 | 11 0 4 | ... | 39 13 5 |
| MANDALAY ... Mandalay ... | 293 1 2 | 131 2 6 | ... | 424 3 8 |
| MANDALAY ... Bhamo ... | 18 9 1 | 50 0 0 | ... | 68 9 1 |
| MANDALAY ... Myitkyina ... | 308 9 4 | 115 1 11 | ... | 423 11 3 |
| MANDALAY ... Katha ... | 134 4 3 | 8 8 3 | ... | 142 12 6 |
| MANDALAY ... Ruby Mines ... | 37 5 9 | 15 4 6 | ... | 52 10 3 |
| SAGAING ... Shwebo ... | 22 7 9 | 10 5 6 | ... | 32 13 3 |
| SAGAING ... Sagaing ... | 1,708 3 4 | 2 6 0 | ... | 1,710 9 4 |
| SAGAING ... Lower Chindwin ... | 15 7 5 | 0 10 0 | ... | 16 1 5 |
| SAGAING ... Upper Chindwin ... | 420 11 8 | 7 9 7 | ... | 428 5 3 |
| MEIKTILA ... Kyauksè ... | 70 12 2 | 21 2 1 | ... | 91 14 3 |
| MEIKTILA ... Meiktila ... | 78 1 8 | 18 13 3 | ... | 96 14 11 |
| MEIKTILA ... Yamèthin ... | 61 12 10 | 9 0 0 | ... | 70 12 10 |
| MEIKTILA ... Myingyan ... | 710 0 8 | 0 15 0 | ... | 710 15 8 |
| Total B ... | 14,391 4 2 | 826 15 6 | ... | 15,218 3 8 |
| Total 1905-06 ... | 29,980 9 4 | 2,410 7 10 | ... | 32,391 1 2 |
| Total 1904-05 ... | 27,311 13 5 | 2,668 11 11 | ... | 29,980 9 4 |

(a) Revised figures.

STATEMENT XI.—*Sales, Mortgages and Redemptions of Land during the year ended the 30th June 1906.*—(Paragraph 19 of Report, page 27).

| District. | Sales. | | Mortgages. | | | | Redemptions. |
|---|---|---|---|---|---|---|---|
| | | | *During year of report.* | | *At the end of the year.* | | |
| | Area. | Amount of purchase-money or value of consideration. | Area. | Amount for which mortgaged. | Total area under mortgage. | Amount for which mortgaged. | Area redeemed during the year. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| | Acres. | Rs. | Acres. | Rs. | Acres. | Rs. | Acres. |
| Akyab ... ... | 26,059 | 6,20,287 | 4,993 | 69,896 | 9,940 | 1,58,585 | 5,041 |
| Kyaukpyu ... ... | 1,524 | 34,956 | 1,541 | 25,974 | 8,553 | 1,99,038 | 692 |
| Sandoway ... ... | 1,210 | 57 992 | 1,314 | 35,538 | 3,240 | 91,839 | 1,069 |
| Hanthawaddy ... ... | 100,078 | 61,60,877 | 85,627 | 38,96,504 | 215,276 | 84,31,113 | 64,562 |
| Pegu ... ... | 72,860 | 28,80,180 | †56,888 | †17,69,265 | 94,122 | 27,90,868 | 28,936 |
| Tharrawaddy ... ... | 50,790 | 24,22,099 | 27,958 | 10,78,500 | 52,613 | 19,27,783 | 17,133 |
| Prome ... ... | 12,126 | 5,53,013 | 7,632 | 2,91,196 | 33,362 | 13,10,693 | 6,686 |
| Bassein ... ... | 39,514 | 9,42,729 | 54,445 | 11,55,623 | 81,041 | 16,75,311 | 25,800 |
| Henzada ... .. | 23,169 | 13,61,797 | 4,043 | 1,60,946 | 16,711 | 5,74,338 | 5,36 |
| Myaungmya ... ... | 42,631 | 12,63,754 | 41,976 | 10,79,177 | †94,909 | †23,04,587 | 27,894 |
| Ma-ubin ... ... | 25,934 | 8,96,750 | 26,047 | 9,11,548 | 50,051 | 17,79,686 | 13,852 |
| Pyapôn ... ... | 45,281 | 13,14,294 | 82,237 | 22,57,989 | 169,910 | 44,70,777 | 31,437 |
| Toungoo ... ... | 19,062 | 6,79,571 | 13,985 | 3,97,895 | 29,857 | 8,34,945 | 5,985 |
| Thatôn ... ... | 43,710 | 25,21 251 | 23,807 | 10,58,273 | 52,067 | 27,08,211 | 26,101 |
| Amherst ... ... | 10,894 | 5,70,235 | 7,768 | 3,89,759 | 19,549 | 7,57,891 | 3,561 |
| Tavoy ... ... | 2,454 | 1,28,056 | 1,095 | 69,208 | 3,819 | 1,79,149 | 1,560 |
| Mergui ... ... | 2,147 | 48.371 | 1,164 | 60,381 | 2,741 | 1,06,072 | 956 |
| Thayetmyo ... ... | 954 | 51,733 | 5 | 1,400 | 5 | 1,400 | 1 |
| Minbu ... ... | 28 | 2,014 | 83 | 2,609 | 169 | 13,634 | 153 |
| Magwe ... ... | 154 | 2,150 | 22,120 | 2,40,185 | 236,177 | 42,00,814 | 6,316 |
| Mandalay ... ... | 7,664 | 1,18,168 | 28 | 930 | 174 | 4,555 | 208 |
| Katha ... ... | 402 | 2,895 | 75 | 68 | 987 | 7,358 | 95 |
| Sagaing ... ... | 1,796 | 75,629 | 126 | 3,630 | 671 | 16,115 | 13 |
| Lower Chindwin ... | 338 | 14,121 | 158 | 6,961 | 1,293 | 60,464 | 106 |
| Upper Chindwin ... | 17 | 936 | ... | ... | ... | ... | ... |
| Kyaukse ... ... | 7,444 | 94,678 | 899 | 31,553 | 17,737 | 6,12,622 | 2,310 |
| Meiktila ... ... | 583 | 15,721 | ... | ... | ... | ... | ... |
| Yamthin ... ... | 2,713 | 1,28,303 | 1,257 | 50,511 | 980 | 42,038 | 325 |
| Myingyan ... ... | 624 | 21,061 | 55 | 1,235 | 329 | 11,379 | 85 |
| Total for 1905-06 ... | 542,160 | 2,29,83,621 | 467,326 | 1,50,46,314 | 1,196,283 | 3,52,71,265 | 276,244 |
| Total for 1904-05 ... | 539,565 | 2,06,85,109 | 387,712 | 1,16,83,767 | *1,012,386 | 2,81,73,343 | 271,260 |

* Revised figures.

† Includes area and value of land previously mortgaged, but only recorded during 1905-06.

STATEMENT XII.—*Classification of occupiers of Land and details of tenancies at full and fixed rents during the year ended the 30th June* 1906—(Paragraph 20 of Report, page 28).

| District. | Area occupied by | | | Tenancies at full rents. | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Agriculturists. | *Non-agriculturists.* | | *Number of cases in which the land has been let continuously.* | | *Number of tenants who have rented their lands continuously.* | | Area let at full rents. | Amount of money for which rented. |
| | | Resident. | Non-resident. | Five years and over. | Under five years. | Five years and over. | Under five years. | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | Acres. | Acres. | Acres. | | | | | Acres. | Rs. |
| Akyab ... | 568,234 | 66,494 | 139,578 | 4,198 | 13,435 | 1,554 | 16,422 | 149,568 | 13,31,075 |
| Kya kpyu ... | 131,709 | 8,022 | 7,278 | 1,186 | 2,797 | 904 | 2,957 | 13,374 | 85,329 |
| Sandoway ... | 47,502 | 3,104 | 2,216 | 424 | 1,985 | 306 | 2,187 | 8,426 | 67,414 |
| Hanthawaddy ... | 853,634 | 91,355 | 255,884 | 6,813 | 6,985 | 1,846 | 15,123 | 439,338 | 50,37,309 |
| Pegu ... | 673,087 | 35,622 | 158,870 | 2,601 | 7,808 | 796 | 10,344 | 299,751 | 30,46,161 |
| Tharrawaddy ... | 384,036 | 35,006 | 45,083 | 3,011 | 7,278 | 891 | 9,398 | 109,473 | 4,32,846 |
| Prome ... | 330,237 | 5,984 | 12,116 | 2,459 | 4,206 | 1,511 | 6,142 | 35,109 | 3,29,696 |
| Bassein ... | 121,045 | 23,165 | 28,815 | 2,722 | 5,566 | 774 | 9,463 | 173,025 | 8,43,444 |
| Henzada ... | 497,501 | 17,064 | 23,736 | 4,520 | 8,101 | 2,838 | 11,996 | 131,042 | 15,05,876 |
| Myaungmya ... | 527,952 | 32,007 | 42,485 | 2,519 | 5,876 | 732 | 8,995 | 189,309 | 20,99,983 |
| Ma-ubin ... | 329,097 | 59,235 | 50,829 | 2,284 | 4,002 | 756 | 5,815 | 118,573 | 13,72,600 |
| Pyapôn ... | 418,414 | 50,542 | 105,434 | 2,468 | 5,225 | 721 | 7,258 | 214,226 | 25,32,289 |
| Toungoo ... | 282,294 | 17,556 | 57,925 | 2,201 | 4,200 | 684 | 5,717 | 97,217 | 10,52,784 |
| Thatôn ... | 550,423 | 41,053 | 50,238 | 357 | 2,277 | 130 | 2,498 | 81,508 | 9,31,139 |
| Amherst ... | 369,722 | 20,291 | 26,273 | 428 | 1,908 | 173 | 164 | 40,263 | 3,84,428 |
| Tavoy ... | 93,843 | 3,098 | 18,288 | 2,218 | 2,112 | 867 | 3,480 | 34,026 | 3,18,557 |
| Mergui ... | 78,040 | 1,108 | 5,456 | 220 | 761 | 151 | 737 | 8,403 | 59,734 |
| Thayetmyo ... | 90,111 | 2,952 | 4,598 | 955 | 2,168 | 593 | 3,139 | 10,249 | 1,07,732 |
| Minbu ... | 372,752 | 38,311 | 3,373 | 597 | 495 | 408 | 1,800 | 11,489 | 1,61,128 |
| Magwe ... | 876,643 | 15,423 | 18,189 | 1,268 | 5,287 | 1,756 | 7,353 | 34,999 | 2,69,932 |
| Mandalay ... | 208,139 | 5,518 | 24,581 | 723 | 940 | 605 | 2,582 | 12,403 | 1,11,792 |
| Katha ... | 175,202 | ... | 1,486 | 27 | 204 | 18 | 173 | 1,960 | 10,189 |
| Sagaing ... | 672,138 | 19,655 | 32,493 | 709 | 1,358 | 383 | 1684 | 6,696 | 35,741 |
| Lower Chindwin ... | 564,097 | 117,623 | 40,112 | 16 | 23 | 16 | 34 | 289 | 1,118 |
| Upper Chindwin ... | 4,285 | 2,999 | 11,388 | 2,546 | 1,799 | 3,152 | 1,760 | 13,164 | 1,08,387 |
| Kyaukse ... | 225,105 | 5,613 | 15,995 | 501 | 235 | 380 | 857 | 9,743 | 1,00,109 |
| Meiktila ... | 594,344 | 1,678 | 1,104 | 9 | ... | ... | 299 | 113 | 530 |
| Yamèthin ... | 93,698 | 8,102 | 9,054 | 406 | 1,755 | 100 | 2,462 | 27,034 | 2,97,579 |
| Myingyan ... | 1,117,965 | 12,597 | 9,813 | 3,041 | 10,175 | 3,085 | 10,677 | 48,361 | 2,41,905 |
| Total 1905-06.. | 11,251,249 | 741,177 | 1,202,690 | 51,427 | 108,961 | 26,130 | 53,516 | 2,319,131 | 2,28,79,806 |
| Total 1904-05 ... | 10,975,695 | 695,394 | 1,100,265 | 44,254 | 105,657 | 22,833 | 148,726 | 2,226,630 | 2,17,73,022 |

STATEMENT XIII.—*Agricultural advances during the official year* 1905-06— (Paragraph 21 of Report, pages 29 to 31.)

| District. | Principal. | | | | | Interest. | | |
|---|---|---|---|---|---|---|---|---|
| | Opening balance outstanding. | Advanced during the year. | Recovered during the year. | Closing balance outstanding. | Balance overdue. | Total recoverable in the year. | Recovered in the year. | Balance overdue. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Akyab ... ... | 1,185 | 19,025 | 9,898 | 10,612 | 160 | 717 | 746 | 10 |
| Northern Arakan ... ... | ... | 4,700 | ... | 4,700 | ... | ... | ... | ... |
| Kyaukpyu ... ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Sandoway ... ... | ... | 4,980 | 2,580 | 2,400 | ... | 249 | 249 | ... |
| Hanthawaddy ... ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Pegu ... ... | 100 | ... | 100 | ... | ... | 5 | 5 | ... |
| Tharrawaddy ... ... | 15,045 | 69,330 | 48,260 | 36,115 | 3,348 | 3,335 | 3,091 | 267 |
| Prome ... ... | 7,650 | 29,450 | 20,675 | 16,425 | 1,450 | 1,418 | 1,393 | 26 |
| Bassein ... ... | 12,758 | 24,700 | 23,067 | 14,391 | 500 | 1,588 | 1,588 | 25 |
| Henzada ... ... | ... | 10,940 | 1,350 | 9,590 | 1,150 | 188 | 135 | 75 |
| Myaungmya ... ... | 10,764 | 54,900 | 12,698 | 52,966 | 16,592 | 2,375 | 1,061 | 1,366 |
| Ma-ubin ... ... | 1,100 | 23,560 | 5,700 | 18,960 | 7,730 | 1,208 | 602 | 606 |
| Pyapôn ... ... | 3,300 | 78,850 | 60,300 | 21,850 | 7,983 | 3,537 | 3,196 | 369 |
| Toungoo ... ... | ... | 9,100 | 1,298 | 7,802 | 90 | 74 | 70 | 4 |
| Amherst ... ... | *... | 6,500 | 4,755 | 1,745 | 1,205 | 200 | 242 | 52 |
| Tavoy ... ... | 300 | 1,000 | 800 | 500 | ... | 65 | 65 | ... |
| Mergui ... ... | ... | 1,000 | 40 | 960 | ... | ... | ... | ... |
| Thayetmyo ... ... | 10,939 | 26,270 | 15,526 | 21,683 | 2,587 | 1,564 | 1,337 | 227 |
| Pakôkku ... ... | 18,003 | 10,000 | 13,378 | 14,625 | 75 | 1,005 | 997 | 10 |
| Minbu ... ... | 6,886 | 9,520 | 6,293 | 10,113 | 410 | 541 | 552 | 23 |
| Magwe ... ... | 3,050 | 11,550 | 6,115 | 8,485 | ... | 434 | 434 | ... |
| Mandalay ... ... | 6,086 | 2,800 | 5,820 | 3,066 | 616 | 444 | 448 | 15 |
| Bhamo ... ... | 7,842 | 6,900 | 6925 | 7,817 | 887 | 724 | 661 | 61 |
| Myitkyina ... ... | 7,422 | 7,625 | 4,832 | 10,215 | 1,946 | 610 | 453 | 157 |
| Katha ... ... | 10,985 | 8,100 | 12,015 | 7,070 | 120 | 828 | 826 | 6 |
| Ruby Mines ... ... | 21,773 | 14,850 | 9,158 | 27,465 | 1,631 | 1,516 | 1,346 | 170 |
| Shwebo ... ... | 7,674 | 13,550 | 12,409 | 8,815 | 82 | 908 | 940 | 4 |
| Sagaing ... ... | 5,700 | 7,000 | 3,200 | 9,500 | 5,000 | 496 | 183 | 312 |
| Lower Chindwin ... ... | 28,235 | 44,800 | 45,407 | 27,628 | 200 | 2,893 | 2,903 | 3 |
| Upper Chindwin ... ... | 29,727 | 27,390 | 20,651 | 36,466 | 288 | 2,242 | 2,227 | 40 |
| Kyauksè ... ... | 44,423 | 72,650 | 53,494 | 63,579 | 12,475 | 5,344 | 4,377 | 975 |
| Meiktila ... ... | 11,853 | 29,350 | 26,295 | 14,908 | 1,475 | 1,832 | 1,838 | 67 |
| Yamèthin ... ... | 1,02,018 | 26 250 | 99,824 | 28,444 | 3,590 | 8,512 | 8,231 | 281 |
| Myingyan ... ... | *16,532 | 19,760 | 26,627 | 9,665 | ... | 1,604 | 1,608 | ... |
| Total for 1905-06... | 3,91,650 | 6,76,400 | 5,59,490 | 5,08,560 | 71,590 | 46,456 | 41,804 | 5,151 |
| Total for 1904-05... | 3,54,642 | 4,54,285 | 4,13,677 | 3,95,250 | 84,710 | 35,566 | 31,780 | 4,506 |

* Revised figures.

STATEMENT XIII-A—*Advances under the Land Improvement Loans Act during the official year* 1905-06—(Paragraph 21 of Report, page 31.)

| District. | Principal. | | | | | Interest. | | |
|---|---|---|---|---|---|---|---|---|
| | Opening balance outstanding. | Advanced during the year. | Recovered during the year. | Closing balance outstanding. | Balance overdue. | Total recoverable in the year. | Recovered in the year. | Balance overdue. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Amherst ... ... | * 5,600 | 2,000 | 550 | 7,050 | ... | 140 | 140 | ... |
| Thayetmyo ... ... | ... | 500 | 100 | 400 | ... | 25 | 25 | ... |
| Magwe ... ... | ... | 1,000 | ... | 1,000 | ... | ... | ... | ... |
| Myitkyina ... ... | 200 | ... | 100 | 100 | ... | 10 | 10 | ... |
| Katha ... ... | 200 | ... | ... | 200 | 100 | 10 | ... | 10 |
| Myingyan ... ... | ... | 1,000 | 200 | 800 | ... | 42 | 42 | ... |
| Total for 1905-06 ... | 6,000 | 4,500 | 950 | 9,550 | 100 | 227 | 217 | 10 |

STATEMENT XIV.—*Financial results of Agricultural Advances made and recovered during the five years ended 31st March* 1906—(Paragraph 21 of Report, page 31).

| Year. | Principal. | | | | |
|---|---|---|---|---|---|
| | Opening balance outstanding. | Advanced during the year. | Recovered during the year. | Closing balance outstanding. | Balance overdue. |
| 1 | 2 | 3 | 4 | 5 | 6 |
| | Rs. | Rs. | Rs. | Rs. | Rs. |
| 1901-02 ... ... ... | 1,68,148 | 2,18,245 | 1,65,725 | 2,20,668 | 29,745 |
| 1902-03 ... ... ... | 2,20,853 | 3,47,078 | 2,35,953 | 3,31,978 | 56,702 |
| 1903-04 ... ... ... | 3,39,682 | 3,61,056 | 3,45,669 | 3,55,069 | 98,092 |
| 1904-05 ... ... ... | 3,54,642 | 4,54,285 | 4,13,677 | 3,95,250 | 84,710 |
| 1905-06 ... ... ... | 3,91,650 | 6,76,400 | 5,59,490 | 5,08,560 | 71,590 |
| Total ... | 14,74,975 | 20,57,064 | 17,20,514 | 18,11,525 | 3,40,839 |

| Year. | Interest. | | | Amount remitted as irrecoverable. | | Financial results. | | |
|---|---|---|---|---|---|---|---|---|
| | Total recoverable in the year. | Recovered in the year including amounts paid before due date. | Balance overdue. | Principal. | Interest. | Interest paid to the Government of India. | Interest recovered from cultivators in Burma. | Profit or loss. |
| 1 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| 1901-02 ... ... | 16,074 | 13,960 | 2,144 | ... | ... | 11,252 | 13,960 | + 2,708 |
| 1902-03 ... ... | 22,929 | 19,577 | 3,428 | 200 | 10 | 16,050 | 19,367 | + 3,317 |
| 1903-04 ... ... | 32,417 | 27,981 | 4,599 | ... | ... | 22,692 | 27,981 | + 5,289 |
| 1904-05 ... ... | 35,566 | 31,780 | 4,506 | ... | ... | 24,896 | 31,780 | + 6,884 |
| 1905-06 ... ... | 46,456 | 40,196 | 5,151 | ... | ... | 32,519 | 40,196 | + 7,677 |
| Total ... | 1,53,442 | 1,33,494 | 19,828 | 200 | 10 | 1,07,409 | 1,33,284 | + 25,875 |

* Revised figures.

STATEMENT XV.—*Progress of Settlement Operations during*

| District. | Date of inception of Settlement operations. | Area for Settlement. | | Area completed at the beginning of the year (before 1st July 1905.) | |
|---|---|---|---|---|---|
| | | Total. | Cultivated. | Total. | Cultivated. |
| 1 | 2 | 3 | 4 | 5 | 6 |
| | | Sq. miles. | Acres. | Sq. miles. | Acres. |
| Tavoy ... ... ... ... | November 1904 ... ... | 476 | 110,990 | 317 | 73,993 |
| Mergui ... ... ... | November 1905 ... ... | 596 | 86,260 | ... | ... |
| Ma-ubin ... ... ... | November 1904 ... ... | 1,131 | 285,150 | 754 | 190,100 |
| Myaungmya ... ... ... | November 1905 ... | 74 | 33,486 | ... | ... |
| Ma-ubin ... ... ... | | 542 | 156,370 | ... | ... |
| Pyapôn ... ... ... ... | | 284 | 150,115 | ... | ... |
| Sandoway ... ... ... | 23rd November 1905 ... | 120 | 15,590 | ... | ... |
| Shwebo (excluding Canal Area) ... | November 1900 ... ... | 3,183 | 739,932 | 2,708 | 629,494 |
| Pakôkku ... ... ... | October 1905 ... ... | ... | 446,381 | ... | ... |
| Katha ... ... ... ... | January 1903 ... ... | 1,079 | 135,368 | 831 | 104,130 |
| Lower Chindwin ... ... .. | November 1905 ... ... | 2,578 | 692,000 | ... | ... |
| Mandalay (Canal Tract) ... ... | March 1905 ... ... | 153 | 70,912 | 51 | 23,637 |
| Minbu ... ... ... ... | March 1905 ... ... | 1,418 | 404,700 | 177 | 50,587 |
| | Total ... | 11,634 | 3,327,254 | 4,838 | 1,071,941 |

STATEMENT XVI—*Financial results of Settlements sanctioned during*

| District. | Date of Settlement or Revision Settlement Officer's or Settlement Superintendent's Report. | Area in which Settlement Sanctioned. | | Expiring Revenue Demand. | | |
|---|---|---|---|---|---|---|
| | | Total. | Cultivated. | *Thathameda.* | Land Revenue. | Total. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | | Sq. miles. | Acres. | Rs. | Rs. | Rs. |
| Tavoy ... ... ... | 21st October 1905 ... | 476 | 110,990 | ... | 2,00,912 | 2,00,912 |
| Ma-ubin ... ... ... | 7th November 1905 ... | 1,131 | 285,150 | ... | 6,34,717 | 6,34,717 |
| Kyaukpyu ... ... ... | 24th August 1905 ... | 76 | 35,242 | ... | 43,598 | 43,598 |
| | Total ... | 1,683 | 431,382 | ... | 8,79,227 | 8,79,227 |

G. B. C. P. O.—No. 229, F. C., 2-1-1907—400—B. N.

*the year ended the 30th June* 1906—(Paragraph 16 of Report, page 24).

| Area completed during the year (1st July 1905 to 30th June 1906). | | Expenditure | | Total cost to date for completed area (up to 30th June 1906). | | Remarks. |
|---|---|---|---|---|---|---|
| Total. | Cultivated. | Up to beginning of the year (before 1st July 1905). | During the year (after 1st July 1905). | Per square mile. | Per acre cultivated. | |
| 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| Sq. miles. | Acres. | Rs. | Rs. | Rs. | Annas. | |
| 159 | 36,997 | 34,111 | 17,056 | 107 | 7¼ | Original Settlements. |
| 433 | 62,734 | ... | 39,618 | 91 | 10 | |
| 377 | 95,050 | 31,668 | 16,547 | 43 | 2¾ | Revision Settlements. |
| 49 | 22,324 | ... | 3,579 | 73 | 2½ | |
| 361 | 104,246 | ... | 16,711 | 46 | 2½ | |
| 189 | 100,076 | ... | 16,043 | 85 | 2½ | |
| 76 | 9,921 | ... | 4,616 | 61 | 7½ | Summary Settlement. |
| 475 | 110,438 | 4,31,846 | 61,906 | 155 | 10¾ | Original Settlements. |
| ... | 83,696 | ... | 38,771 | ... | 7½ | |
| 248 | 31,238 | 1,58,545 | 56,175 | 199 | Re. 1-9 | |
| 573 | 153,778 | ... | 19,751 | 34 | 2 | |
| 102 | 47,275 | 6,204 | 22,439 | 186 | 6½ | Revision Settlements. |
| 531 | 151,761 | 3,388 | 25,591 | 41 | 2¼ | |
| 3,573 | 1,009,534 | 6,65,762 | 3,38,803 | 119 | 7¾ | |

*the year ended the 30th June* 1906—(Paragraph 16 of Report, page 24).

| Sanctioned Revenue Demand. | | | Increase or decrease in total demand. | | Remarks. |
|---|---|---|---|---|---|
| *Thathameda.* | Land Revenue. | Total. | Total. | Percentage. | |
| 8 | 9 | 10 | 11 | 12 | 13 |
| Rs. | Rs. | Rs. | Rs. | | |
| ... | 2,70,727 | 2,70,727 | 69,815 | +34·75 | Original Settlement. |
| ... | 8,35,925 | 8,35,925 | 2,01,208 | +31·70 | Revision Settlement. |
| ... | 55,465 | 55,465 | 11,867 | +27·22 | Summary Settlement. |
| ... | 11,62,117 | 11,62,117 | 2,82,890 | +32·17 | |

# APPENDIX.

## Remarks by Commissioners and Deputy Commissioners on Subordinate Officers.

### ARAKAN DIVISION.

*(Mr. B. HOUGHTON, I.C.S., Commissioner.)*

#### AKYAB DISTRICT.

*(Major W. R. STONE, I.A., Deputy Commissioner.)*

MAUNG SAN AUNG worked as *Akunwun* throughout the year; he is a hardworking, careful and zealous Officer and his work has given satisfaction throughout the period under report.

MAUNG CHIN HLAW, Subdivisional Officer, Kyauktaw, is a conscientious and hardworking Subdivisional Officer whose own work has always given satisfaction, though he did not exercise a sufficient control over his Township Officers.

The work of MAUNG THA BAN, Subdivisional Officer, Akyab, has given unqualified satisfaction. He possesses a sound judgment in a remarkable degree, and goes thoroughly into everything that comes before him. He also efficiently supervises his subordinates. I could not wish for a better Subdivisional Officer.

*(Remarks by Commissioner.)*

I concur in the remarks made and would like to bring to notice the zeal and energy displayed by MAJOR STONE since his arrival here in the improvement of the revenue administration. All branches of it have felt the influence of his guiding hand. Subordinate officers now thoroughly understand that laxity or sloth will be no longer condoned but will meet with condign punishment.

#### KYAUKPYU DISTRICT.

*(Captain H. V. M. LANGTRY, I.A, Deputy Commissioner.)*

MAUNG ZEIN, Myoôk, was in charge of Kyaukpyu Township throughout the year and has worked well. He did the largest amount of capitation-tax checking in the District for which he deserves credit.

*(Remarks by Commissioner.)*

The only Officer who was at all energetic in Revenue work

#### SANDOWAY DISTRICT.

*(Mr. W. H. C. MINNS, I.C.S., Barrister-at-Law, Deputy Commissioner.)*

I was in charge of the district throughout the year.

There was no change of officers during the year.

MAUNG PO, Myoôk of Taungup, has been most energetic. All three Township Officers have worked well.

This will be MAUNG SHWE MO'S last year of office as *Akunwun*. He has never spared himself, his short trips out of headquarters have done much to keep things up to the mark and he has put in excellent work here.

### PEGU DIVISION.

*(Mr. H. P. TODD-NAYLOR, C.I.E., I.C.S., Commissioner.)*

#### RANGOON TOWN LANDS.

*(Mr. G. W. DAWSON, I.C.S., Deputy Commissioner.)*

I relieved MR. M. LAURIE of the charge of the office of the Deputy Commissioner, Town Lands, Rangoon, on the 15th March 1906.

MR. J. F. STEVENS, the Registrar Town Lands, was relieved of the duties of *Akunwun* by MAUNG SHWE ZAN AUNG on the 11th August 1905.

MR. O'HARA was in charge of the Supplementary Survey Department throughout the year.

The work of these three officers was entirely satisfactory. MR. STEVENS is shortly to be transferred and the Deputy Commissioner will lose the benefit of his experience and assistance in all matters connected with Town Lands. The post of Registrar is an extremely difficult one to fill. It requires tact, patience and unremitting industry. I can pay no higher compliment to MR. STEVENS' work than by saying that he has all three qualities in a high degree.

MR. O'HARA has worked well in charge of the Supplementary Survey office and should develop into a very good Superintendent of Land Records.

In MAUNG SHWE ZAN AUNG the office has a first class *Akunwun*. The combination of the duties of Registrar and *Akunwun* in one man and the paucity of clerks had led to the greatest confusion and delay in the disposal of cases. The office has now been reorganized

and duties clearly defined. MAUNG SHWE ZAN AUNG has already done a great deal towards evolving order from chaos and has devoted much personal attention to the recovery of revenue.

HANTHAWADDY DISTRICT.

*(Mr. W. H. L. CABELL, I.C.S., Deputy Commissioner.)*

MR. T. COUPER, Subdivisional Officer, Insein, did a remarkably good year's work. His case work was done with great thoroughness. After he was relieved of Civil work he was able to pay much more attention to Revenue matters.

MAUNG PAW HTUN, Subdivisional Officer, Twante, supervised his charge thoroughly. He was transferred in March.

MAUNG KYAW DUN, Subdivisional Officer, Kyauktan, showed great energy in most branches of his work.

The Township Officers, Insein and Taikkyi (MAUNG AUNG GYI and MAUNG GALE), both had an arduous year's work, and did well.

MAUNG E CHO, Township Officer, Twante, is a very promising young officer.

*Akunwun* MAUNG BA THIN has partially broken down under the heavy strain of work. He has done very well and I should be glad to have him back when he returns from leave.

PEGU DISTRICT.

*(Major O. J. OBBARD, I.A., Deputy Commissioner.)*

*(Mr. H. L. TILLY, Deputy Commissioner, for earlier portion of the year.)*

My predecessor has left the following notes on the services of officers.

MAUNG PO KYAW, Township Officer, Pyuntaza, got in the whole of his revenue before the 31st March and deserves the greatest credit. MAUNG NYUN, Township Officer, Nyaunglebin, was next with his revenue and has done exceedingly well here as in other matters. MAUNG GYI (3), Township Officer, Hlègu, has done very well.

MAUNG SHWE PE, Township Officer, Payagalè, deserves the very greatest credit for getting in his revenue before the end of the year. It is a larger Township and his personal exertion was very great.

MAUNG BA HLAING was *Akunwun* up to the 21st March. My predecessor left no note as to his work.

The present *Akunwun*, MAUNG SHEIN, took over charge on 22nd March 1906.

THARRAWADDY DISTRICT.

*(Mr. W. J. SMYTH, I.C.S., Deputy Commissioner.)*

No less than five Deputy Commissioners held office during the year, namely, Messrs. E. D. DUCKWORTH twice, H. N. TUCK, G. F. ARNOLD, A. LEEDS, and W. J. SMYTH.

I have not been long enough in the district to be able to comment on the work of Revenue Officers, but the work of MAUNG PO PE, A.T.M., Subdivisional Officer, Zigôn, and of the *Akunwun*, MAUNG BA ÔN, has impressed me favourably.

PROME DISTRICT.

*(Mr. L. M. PARLETT, I.C.S., Deputy Commissioner.)*

The work of the revenue officers in the district, during the year under report, was satisfactory, and the *Akunwun*, MAUNG KYAW, is fully qualified for his post.

## IRRAWADDY DIVISION.

*(Major F. D. MAXWELL, I.A., C.I.E., Barrister-at-Law, Commissioner.)*

BASSEIN DISTRICT.

*(Mr. H. M. S. MATHEWS, Deputy Commissioner.)*

In the charge of the Ngathainggyaung Subdivision, MAUNG AUNG ZAN, K.S.M., who has since become a District Judge, did good work. His successor, MAUNG PO HLA, has shown himself an able administrator and an energetic and efficient Revenue Officer in both Subdivisions of the district. MAUNG THET, the present Subdivisional Officer of Bassein, only took charge in April 1906. He has since instituted several reforms, and has devoted time to the instruction of his Township Officers.

Amongst the Township Officers, MAUNG THA SHUN at Kyônpyaw has, I think, done the best. Other officers have done well with few exceptions.

The new post of *Inkunwun* was filled in January 1906 by the appointment of MAUNG PO SAW. I have found MAUNG PO SAW a capable officer. He is handicapped by being without a knowledge of English which, in handling files, is a grave disadvantage. In outdoor work MAUNG PO SAW is doing well.

The *Akunwun*, MAUNG AUNG GYAW, was in charge during the year. I have found him a clear-headed and capable officer, well qualified for his post.

Mr. ENGLISH reported very favourably on MAUNG AUNG GYAW in last year's report and I can endorse all that he then said.

HENZADA DISTRICT.

(*Mr. A. T. A. SHAW, I.C.S., Deputy Commissioner.*)

I must bestow special praise on the good work done by the *Akunwun* MAUNG THA DUN U. He works hard and takes a pride in keeping his office in good order. He is a specially good *Akunwun* and has occupied the post since 1900. The work here is very heavy, and it will probably be difficult to replace him by an equally competent man. I hope therefore I shall not lose his services.

(*Remarks by Commissioner.*)

I agree. THA DUN U is a specially good officer.

MYAUNGMYA DISTRICT.

(*Mr. G. P. ANDREW, B.A., I.C.S., Deputy Commissioner.*)

TOWNSHIP OFFICERS, MYAUNGMYA. MAUNG SAING, Myoôk up to the 23rd April 1906.
MAUNG BA PE, Myoôk, from the 23rd Ap il 1906.
MAUNG SAING is an energetic and promising officer.
MAUNG BA PE is working well.

MA-UBIN DISTRICT.

*(Mr. H. G. A. LEVESON, I.C.S., Deputy Commissioner.)*
*(Mr. H. C. MOORE, I.C.S., Deputy Commissioner, for the earlier and greater portion of the year.)*

As I only assumed charge in May 1906, I have been unable as yet, to form an opinion as to the capabilities of the various officers who held charge in this district during the year.

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## TENASSERIM DIVISION.

(*Major J. J. CRONIN, I.A., Commissioner.*)

TOUNGOO DISTRICT.

(*Mr. A. E. ENGLISH, I.C.S., Deputy Commissioner.*)

My best thanks are due to *Akunwun* MAUNG TIN BAW, who has a very good knowledge of Revenue matters, has kept his office work up to date as far as the slackness of subordinate offices permitted, and has shown great keenness in seeing that Government gets its due.

MAUNG PO YIN, Extra Assistant Commissioner, Pyu, has done very good work in the new Pyu Subdivision and Mr. BRANDER, Assistant Commissioner, worked at high pressure in Toungoo.

THATÔN DISTRICT.

(*Major W. A. W. STRICKLAND, I.A., M.V.O., Deputy Commissioner.*)

Mr. CASSON, Subdivisional Officer, Kyaikto, was able and energetic, but was overburdened with Civil and Criminal work, and had no time to learn how to do Revenue work.

Mr. BRANDER, who has succeeded him, promises well.

The Township Officer, Bilin, MAUNG CHIT MAUNG, is very capable and has tried to do his best. He has been so over-worked that he has broken down in health.

The *Akunwun*, MAUNG BA SHIN, has done very well. He is very smart and knows his duties, but he has been over-worked and has therefore applied for leave. He will be a loss to the district.

AMHERST DISTRICT.

(*Major S. L. APLIN, I.A., Deputy Commissioner.*)

The *Akunwun*, MAUNG NE WIN, has been three years in the district. I have only been a few weeks in this district and have very little knowledge of MAUNG NE WIN'S qualifications. But judging from what I have seen of his work, I believe him to be thoroughly qualified in all respects.

Myoôk MAUNG BA KYAW, Township Officer, Mudôn. The largest collection of land revenue in the district, *i.e.*, 2½ lakhs was made by this Officer. Not only were the collections the largest, but they were the first paid in without any outstandings. The collections were completed on the 21st March, a most creditable performance. This officer also did good work in collecting outstandings and detecting misappropriations in Moulmein Township to which he was transferred in April.

TAVOY DISTRICT.

(*Major G. E. T. GREEN, I.A., Deputy Commissioner.*)

The *Akunwun*, MR. T. Z. OUNG, worked well and left his office in good order. His successor, MAUNG E MAUNG, is also working well. MAUNG E CHO, Township Officer, Launglôn, takes an interest in his work and in many ways is a good officer. He has one or two little faults that want correcting.

MERGUI DISTRICT.

*(Mr. T. J. METCALFE, M.R.A.C., Deputy Commissioner.)*

The *Akunwun*, MAUNG TUN HLA, has been in charge since the 23rd January 1906. From what I have seen of his work he makes a good *Akunwun*, careful and hard-working and supervises his office well. MAUNG O THU ZA, Township Officer, Bôkpyin, has been well reported on.

*(Remarks by Commissioner.)*

I concur in the commendations of the Deputy Commissioner.

## MINBU DIVISION.

*(Mr N. G. CHOLMELEY, I.C.S., Commissioner.)*

THAYETMYO DISTRICT.

*(Mr. J. D. FRASER, I.C.S., Deputy Commissioner.)*

MAUNG PO THIN (2) has been *Akunwun* here throughout the year. He is a hard working intelligent officer.

MR. HOLME, Subdivisional Officer, Myedè, has again given great assistance at Allanmyo. The advancement of irrigation projects in Myedè Subdivision is entirely due to him and several small schemes in the Pyalo neighbourhood are being carried out from the special allotment for public works recently made to our district fund.

*(Remarks by Commissioner.)*

The extension of small irrigation works in the Myedè Subdivision is a most hopeful subject. From this source alone can any increase ever be looked for in the long stationary revenue of the Thayetmyo District.

PAKÔKKU DISTRICT.

*(Mr. R. G. MCKERRON, I.C.S., Deputy Commissioner.)*

The *Akunwun*, MAUNG PO MYIT, has fulfilled his promise of last year and has done very well. MAUNG GALE at Yesagyo among the Township Officers did best.

MINBU DISTRICT.

*(Mr. C. C. T. CHAPMAN, Deputy Commissioner.)*

Mr. J. COPE, Subdivisional Officer, SALIN, toured over all parts of his charge—in Revenue matters he afforded me vast assistance.

Notwithstanding the increase in work in the Legaing Township since work on the Môn Canals commenced, MAUNG PO SAUNG coped with it successfully, his collections are always the first to be completed and I consider his revenue work to be exceptionally good whilst his office is always easily first in the district.

My *Akunwun*, MAUNG PO THWIN, has also worked well throughout the year and given me every satisfaction.

MAGWE DISTRICT.

*(Mr. E. N. DRURY, Deputy Commissioner.)*

MAUNG PO KYAN, the *Akunwun*, has shown care and industry and has acquired a thorough grasp of his duties.

## MANDALAY DIVISION.

*(Mr. D. H. R. TWOMEY, I.C.S., Barrister-at-Law, Commissioner.)*

MANDALAY DISTRICT.

*(Major E. C. TOWNSEND, I.A., Deputy Commissioner.)*

MAUNG THA NYO, A.T.M., was *Akunwun* from the beginning of the year of report to the 23rd April 1906, when he was succeeded by MAUNG PO THAN (2).

The latter is well qualified for his post and has displayed energy in disposing of his work at the most difficult time of the year. MAUNG PO SI, Subdivisional Officer, Madaya, has also done good work.

*(Remarks by Commissioner.)*

MAUNG THA NYO'S work fell off in merit during the year of report. MAUNG PO THAN appears to be shaping well. I agree that MAUNG PO SI has done well.

BHAMO DISTRICT.

*(Mr. H. G. A. LEVESON, I.C.S., and Mr. D. W. RAE, Deputy Commissioners, each for a portion of the year.)*

MAUNG GYI (5) was Subdivisional Officer, Bhamo, throughout the year. His work was good.

MAUNG TUN GYWE, was Subdivisional Officer, Shwegu, throughout the year and carried out his duties as Revenue Officer in a steady and thorough manner.

Mr. C. P. ELLIS, Myoôk, was *Akunwun* throughout the year and worked in his usual thorough manner. The excellent state of the Revenue office and Record-room are due to his good management.

(*Remarks by Commissioner.*)

I concur.

MYITKYINA DISTRICT.

(*Mr. W. A. HERTZ, F.R.G.S., Deputy Commissioner.*)

(*Mr. F. L. J. WILLIAMSON, I.C.S., Deputy Commissioner, for latter portion of the year.*)

Mr. J. J. PHIPPS was *Akunwun* from 1st October 1905 to 28th June 1906. He worked satisfactorily and has been succeeded by MAUNG HMON. MAUNG PO MAUNG, A.T.M. Subdivisional Officer, Myitkyina and Mr. BARNARD, Civil Officer, Kamaing, are the officers whose names Mr. HERTZ wished me to bring to the notice of Government.

(*Remarks by Commissioner.*)

I concur.

KATHA DISTRICT.

(*Mr. R. C. M. SYMNS, I.C.S. Deputy Commissioner.*)

The work of all officers as regards prompt collection was very good, and MAUNG PO AUNG, Township Officer, Indaw, worked very hard in respect of the Mèza flood remissions. MAUNG NYEIN, Township Officer, Tigyaing, has done sterling work in connection with fisheries.

The three Subdivisional Officers, MAUNG PO THEIN, Katha; MAUNG SHWE THA, Wuntho; MAUNG SHWE PO, Banmauk, have all worked excellently. The former had the heaviest task of all, and MAUNG SHWE THA, notwithstanding his ill-health, took a great interest in his subdivision. MAUNG SHWE PO is the right man for a distant and scattered subdivision like Banmauk.

MAUNG I was *Akunwun* throughout the year and has taken infinite pains with the fisheries which, of course, form the greater part of his work.

(*Remarks by Commissioner.*)

MAUNG I worked well as *Akunwun*. I have seen little of the other officers' work.

RUBY MINES DISTRICT.

(*Mr E. C. S. GEORGE, C.I.E., I.C.S., Deputy Commissioner.*)

I beg to bring to special notice the work of the Subdivisional Officers—Thabeikkyin, U SHWE THA, and Momeik, U CHO. Both these officers, I am glad to say, have been rewarded by becoming Extra Assistant Commissioners. Mr. TYDD of Mogôk only joined in January 1906, but has done an immense deal to wake up his ignorant and apathetic headmen.

The *Akunwun*, MAUNG KAN, has worked hard and well and was left in charge of my office for weeks when I was on tour in the open season. It is due to him that collections have been so well got in.

(*Remarks by Commissioner.*)

I concur in these commendations, especially as regards MAUNG CHO and MAUNG SHWE THA.

## SAGAING DIVISION.

(*Mr. A. S. FLEMING, I.C.S., Commissioner.*)

SHWEBO DISTRICT.

(*Mr. L. H. SAUNDERS, I.C.S., Deputy Commissioner.*)

MAUNG PO BYAW and MAUNG PO THAW, both Subdivisional Officers Shwebo and Ye-u, worked well throughout the year as did MAUNG ME for the time he was in charge of the Kanbalu Subdivision. MAUNG PO BYAW has a heavy charge and has looked after it well.

Mr. RICHARDSON, *Akunwun*, was succeeded on 19th March 1906 by MAUNG THET NYUN, who was new both to Upper Burma and to the work which he is still learning.

SAGAING DISTRICT.

(*Major D. J. C. MACNABB, I.A., Deputy Commissioner.*)

Since he took charge on 2nd January 1906, MAUNG PO TE, Subdivisional Officer, Myinmu, has shown exceptional interest and energy in revenue work. MAUNG HLA BAW, who has only held charge of the Sagaing Subdivision since 17th May 1906, has given me great satisfaction.

Of the junior officers, I think that MAUNG BO, Township Officer, Myinmu, has displayed most zeal and energy. My *Akunwun*, MAUNG BA HEIN, who has held charge since 18th August 1905, has done much work and done it very well. Coming to me without any experience whatsoever as an *Akunwun* he displayed great aptitude in learning his work. He took over the office in bad condition and after a recent inspection I can now report that it is in excellent order.

### LOWER CHINDWIN DISTRICT.

*(Mr. J. N. O. THURSTON, F.R.G.S., Deputy Commissioner.)*

Myoôk MAUNG KYAING has been *Akunwun* for the whole year and as usual has continued to give every satisfaction. He is a very good officer.

### UPPER CHINDWIN DISTRICT.

*(Major C. E. BOWEN, I.A., Deputy Commissioner.)*

MR. DAUN, Subdivisional Officer, Homalin, appears to be a very good revenue officer. He takes much interest in his work.

Of MAUNG WA, the Township Officer of Paungbyin, the same may be said.

GEORGE PO KA, Township Officer, Tamu, is energetic and though his charge is comparatively a small one the travelling is rough and he is to be commended for being so constantly on the move.

MAUNG MYIT, Subdivisional Officer, Kindat, in the short time he has been here has done well and appears to take particular interest in the revenue work.

MAUNG SO MIN, *Akunwun*, has proved himself a most willing, hardworking, and capable assistant. He takes great pains with his work.

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## MEIKTILA DIVISION.

*(Mr. W. H. A. St. J. LEEDS, I.C.S., Commissioner.)*

### KYAUKSÈ DISTRICT.

*(Mr. A. GAITSKELL, I.C.S., Deputy Commissioner.)*

The present *Akunwun*, MAUNG MYAT THIN, is capable, clear-headed, careful and steady over his work. He requires time to think and is slow. He is fully qualified for the post of *Akunwun.*

The Subdivisional Officer, Kyauksè, MAUNG NE DUN, has been generally energetic in his revenue work. MAUNG TIN, Township Officer, Singaing, did his heavy remission work very well, and was the first to get his revenue in. MAUNG MIN NAING, Township Officer, Myittha, has worked well. The Township Officer, Kyauksè, MAUNG TUN MAUNG, has perhaps the heaviest revenue work, and has displayed both care and diligence in his enquiries and reports.

### MEIKTILA DISTRICT.

*(Mr. H. L. TILLY, Deputy Commissioner,)*

The Subdivisional Officers and Township Officers did their work well and considering the prevalence of plague, the revenue was got in promptly.

*(Remarks by Commissioner.)*

The Deputy Commissioner does not comment on the *Akunwun's* work. I believe, however, that Mr. SAVAGE has given satisfaction.

### YAMÈTHIN DISTRICT.

*(Mr. A. E. RIGG, I.C.S. Deputy Commissioner.)*

Mr. SMART, was Subdivisional Officer till February; he was a hard working officer, and much of the promptness in the collection of revenue in the Yamèthin Subdivision was due to him.

MR. BURNE Subdivisional Officer, Yamèthin, has hardly had any opportunity as yet of showing his capacities as a Revenue Officer.

MR. HOULDEY, Subdivisional Officer, Pyinmana, has practically held charge during the whole year and has worked hard. There was a great improvement in the collection of revenue this year in the Pyinmana Subdivision.

MAUNG MAUNG, Township Officer, Yindaw, promises to make an excellent officer. He is an Upper Burman and shows sense and displays activity.

MAUNG THA KU, Towhship Officer, Lèwè, worked with great zeal. The office was left in a state of confusion and arrears were considerable. He deserves praise for the way in which he pulled his *thugyis* together, and got the revenue collected.

MAUNG TÔK GALE is a sound *Akunwun* and I was sorry to lose him. He was succeeded by MAUNG AN TU who lacks experience, but has worked hard and satisfactorily.

### MYINGYAN DISTRICT.

*(Major F. H. ELIOTT, I.A. Deputy Commissioner.)*

MR. WALTER, Subdivisional Officer, Myingyan, as usual worked energetically and well.

MR. BELL, Subdivisional Officer, Pagan, did excellent work in every branch of the administration

MAUNG TIN, Township Officer of Pagan, as usual took the greatest interest in his Township and worked well.

MAUNG GYI (2) was *Akunwun* throughout the year except for 3 months' absence on leave. MAUNG GYI worked well up to the high standard he has set himself. He takes great interest in his work and with his intimate knowledge of the district has done most excellently.

# REPORT

ON THE

# LAND REVENUE ADMINISTRATION OF BURMA

## DURING THE YEAR ENDED 30TH JUNE 1907.

RANGOON

OFFICE OF THE SUPERINTENDENT, GOVERNMENT PRINTING, BURMA

1908

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# RESOLUTION

ON THE

# REPORT ON THE LAND REVENUE ADMINISTRATION OF BURMA

## For the year ending the 30th June 1907.

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Extract from the Proceedings of the Government of Burma in the Revenue Department,—
No. 1R.-3, dated the 3rd February 1908.

READ—

The Season and Crop Report of Burma for the year ending 30th June 1907, submitted with letter No. 1189—5R.-90, dated the 29th July 1907, from the Assistant Secretary to the Financial Commissioner, Burma.

Report on the Operations of the Department of Agriculture, Burma, for the year 1907, submitted with letter No. 655—5R.-97, dated the 12th September 1907, from the Assistant Secretary to the Financial Commissioner, Burma.

Report on the Land Records Administration of Burma for the year ending 30th June 1907, submitted with letter No. 1308—3L.-32, dated the 23rd September 1907, from the Assistant Secretary to the Financial Commissioner, Burma.

Report on the Land Revenue Administration of Burma for the year ending 30th June 1907, submitted with letter No. 1256—5R.-92, dated the 27th November 1907, from the Secretary to the Financial Commissioner, Burma.

RESOLUTION.—If the circumstance of the whole Province are considered, the past year was, for the agriculturist, a normal one. The rains were as uncertain as is their wont, starting too late in one district, ceasing too early in another. Nowhere was there a bumper crop, nowhere was there scarcity. Hanthawaddy and Tharrawaddy Districts again suffered from floods, as did Ma-ubin, but Pegu this year escaped, and secured, in consequence, an outturn above the average. Prices generally ruled high and cultivators should have benefited thereby except where, as is reported to have been the case in the Pyapôn District, they were tempted into trenching on the stock of paddy they should have kept for domestic requirements. Only in cotton was there a fall in prices, due to an effective combine among the chief buyers. There was a satisfactory decline in cattle-disease. Deterioration of soil appears to be of small extent, and generally the agricultural population is reported to be well off. Where agricultural prosperity is decreasing, as in the Akyab District, the cause appears to be mainly the character of the people themselves. It is interesting to notice that an Agricultural Association has been formed in that district without the aid or intervention of Government, the object of which is to infuse more vigour into the Arakanese cultivator.

General character of the Season and condition of the Agricultural Population.

2. The total increase in the demand under all heads classified as Land Revenue amounted to only Rs. 2,70,000, or less than 1 per cent. on the demand of the previous year. The practical arrest of the expansion of this most important branch of the revenues of the Province is a matter for serious consideration. Land revenue proper increased by only about three lakhs of rupees, and this was counterbalanced by an almost equal decrease under fishery revenue.

Land Revenue.

Land Revenue proper.

3. The increase of land revenue proper depends on the extension of cultivation and the increase in the rates of assessment. In Lower Burma the area of cultivation under assessment increased by nearly 200,000, but it was counterbalanced by a decrease in Upper Burma of over 150,000 acres. In Lower Burma the increase represents, for the most part, an actual extension of the cultivated and assessed area, and this increase was greater than that recorded in the previous year. But for the non-assessment of large tracts on which the crops were entirely destroyed or which could not be cultivated on account of floods, the increase would have been much larger. It cannot be expected that the expansion of cultivation and the increase of land revenue will be maintained to the same extent as in former years. There is a limit to the available area and to the possible increase of rates of assessment. Rates of assessment in Lower Burma, which formerly were exceedingly low, are approaching, though they have not yet reached, the admissible maximum. In the near future extension of cultivation will depend largely on improvements in communications; and in the present and prospective state of the Provincial finances it seems unlikely that large expenditure on communications will be practicable. The opening of the Moulmein-Pegu Railway will probably give an impetus to cultivation in tracts which the Railway serves. But the Lieutenant-Governor cannot hold out hope that the policy of refusing to allow the double embankment of the Irrawaddy, which is indicated as a method of preventing the recurrence of floods and increasing the cultivated area in the Hanthawaddy and Tharrawaddy Districts, will be modified. The policy was deliberately adopted after full discussion, and is not likely to be reconsidered. In view of the pressing needs of the Province it behoves district officers to do their utmost to see that assessments are properly made and that the State receives its dues in full. The Lieutenant-Governor looks to the Financial Commissioner to pay special attention to this branch of the revenue administration.

The decrease in outstandings is satisfactory, but even now in some districts an improvement in promptitude of realization appears to be possible. The system of collection by village headmen seems to be working satisfactorily. The Lieutenant-Governor is aware that the perfection of this system is one of the main causes of the increased burden of work laid upon District, Subdivisional and Township officers. But the administrative advantages of the system are generally accepted as compensation for this defect.

There was a large decrease in the amount of remissions. But this was partly due to the adoption in certain flooded areas in Lower Burma of the plan of omitting to assess areas on which no crop had been obtained. The elasticity of the Burmese revenue system, by which in Lower Burma remissions are freely granted and, in Upper Burma, there is no attempt to assess lands on which crops have failed, is one of the most marked and satisfactory features of the revenue administration. Additional facilities have also been granted for the imposition of reduced or fallow rates on proper occasion. While it is essential, as already remarked, that the State should receive its dues promptly and in full, the Lieutenant-Governor has every desire that cultivators should receive the full benefit of the mild and just rules which regulate the grant of remissions and reduced rates.

Capitation-tax and *Thathameda.*

4. The figures relating to capitation-tax are disappointing except in the Akyab District, where the action of the Commissioner and Deputy Commissioner has resulted in the systematic assessment to this tax of the Chittagonian coolies who come over the border annually to work in the fields. Elsewhere there were decreases which are variously explained by the return to their homes of immigrants from Upper Burma and by emigration from flooded areas. As emigrants in the latter case presumably proceeded not to Upper Burma but to other districts in Lower Burma, it is not clear why there should not have been a corresponding increase in the number of assessees in other Lower Burma districts. The Lieutenant-Governor thinks it likely that the check of capitation-tax rolls by Subdivisional and Township officers is in some cases insufficiently carried out; and he directs attention to the Financial Commissioner's remarks on this point. There can be no doubt that the population of Lower Burma is increasing, and the increase in capitation-tax receipts does not seem to keep pace with the growth of population.

The *thathameda* figures present few points for comment. The increase in Myingyan, doubtless due to extension of ground-nut cultivation and of the petroleum and cotton industries, is satisfactory. The system of *thathameda* assessment has been much complicated by the elaborate attempts to distinguish between taxation of agricultural and unagricultural incomes, a matter which, notwithstanding the mass of discussions by which the present result has been evolved, the Lieutenant-Governor believes to be of no really great practical utility. The complicated instructions which it has been found necessary to issue on this subject are confusing to the *thamadis* (assessors) and are difficult of practical application.

Fishery Revenue.

5. The decrease of 2¼ lakhs in fishery revenue demands careful attention. The subdivision of fisheries as the result of Major Maxwell's investigations may have led to excessive competition for leases, bringing the inevitable reaction in its train, and no doubt the results of previous bad seasons are making themselves felt. However, it may be noted that Major Maxwell, in paragraph 84 of his Report, estimated that the rents would increase as a consequence of his proposals for subdivision "from Rs. 30,000 to half a lakh of rupees at least, and possibly more." Whereas, despite the past year's decrease, the net increase since 1900-1901 has been nearly 3½ lakhs. The Deputy Commissioners of the important fishery districts will doubtless see that this important branch of the revenue is duly fostered. The results of the new policy embodied in the Fisheries Act and rules thereunder cannot be fully realized for some years to come. The revenue derived from pearl-fisheries is at present insignificant. The industry is a speculative one and requires a certain amount of capital. The Report submitted by Messrs. Rudmose Brown and Simpson, who were engaged by His Majesty's Secretary of State to investigate these fisheries, is now under the consideration of Government.

Petroleum and other Minerals.

6. Petroleum continues to be a valuable asset to Provincial revenues. The increased activity in the Yenangyaung oil-field is due to competition with the Burma Oil Company of the Rangoon Oil Company and Messrs. Jamal Brothers. Orders have been issued

during the year authorising the revocation of grants originally issued to hereditary well-owners in the Yenangyaung field in cases where the conditions of those grants have been infringed, and the issue of fresh grants containing conditions for the better working of the field. The Local Government has been much assisted by the reports made by Mr. Pascoe, Assistant Superintendent, Geological Survey of India, on technical problems involved in oil extraction.

The development of the Ruby Mines at Mogôk progresses satisfactorily, and with the completion of the drainage tunnel, the revenue therefrom may be expected to increase.

The receipts from other minerals are practically stationary. Coal and lead are being worked in the Upper Chindwin and the Northern Shan States respectively, and licenses for the extraction of these minerals elsewhere have been issued. The tin-mining industry is making head in spite of difficulties in securing an adequate labour supply and of deficient communications. An *ad interim* report has been received from the officer deputed by the Geological Survey of India to report on tin-mining in Mergui, and it is hoped that this officer's investigations may be of value in framing regulations for the better development of this industry.

Grants and Leases.

7. The experiment of suspending the issue of grants in the Pegu Division, which had been carried out for two years, was found not to afford sufficient *data* for determining whether the suspension of such grants does or does not tend to keep the land in the hands of *bonâ fide* cultivators and whether it does or does not lead to disputes over land. The continuance of the experiment for a further period of two years has, therefore, been sanctioned. Special rules have been issued for the lease of land for building and industrial purposes in areas in Lower Burma, which may be notified in the neighbourhood of Rangoon and other important towns. Such land could, previously, only be granted or leased under the ordinary Revenue rules, which were primarily intended to apply to land required for agricultural purposes. The new rules approximate more closely to the rules framed under the Lower Burma Town and Village Lands Act.

The special rules for the lease of land for the purpose of rubber cultivation, which were restricted previously to the Tenasserim Division, were extended just after the close of the year under review to the Pegu and Hanthawaddy Districts, as it is believed that rubber can be successfully grown in those districts. It does not appear from the Report that advantage is being freely taken of these rules, which allow very favourable terms for those desirous of taking up rubber planting.

Transactions relating to the transfer of Land.

8. The chief feature in the statistics relating to land transactions is the indication which they afford of the effect of the measures already taken and of the future action contemplated by Government with a view to discouraging the ousting of the agricultural by the non-agricultural class as owners of the soil. It is not, however, altogether clear why this policy should be held accountable for the decrease in the area of land sold in the Hanthawaddy District while it is given as a reason for an increase in the area of such land in the Pyapôn District, and the impression caused by a perusal of paragraph 19 of the Report is that the reasons assigned

for the increases and decreases in the various districts of land sold and mortgaged are probably guess-work in the majority of cases. It may be that money-lenders are showing an increased unwillingness to accept mortgages on land which may cause some present hardship to cultivators but should in the long run turn to their good, but it is by no means certain that such a disposition is due to the opinion which they may have formed as to Government's policy on the question of land alienation. In regard to rented land, it is significant that not only are natives of India reported to be imported in the Myaungmya District to work mortgaged lands, and in the Pegu District to be ousting Burman tenants of alien non-agriculturist landlords, but in the Pyapôn District they are said to be ousting Burmans as tenants on cleared land.

The fact that relations between landlord and tenant should be reported to be strained in the Upper Chindwin District only is remarkable, seeing that this district has a larger area of culturable waste land than any other district in Upper Burma. With over two million acres of such land available the tenant in the Upper Chindwin should scarcely be in any danger of being rack-rented.

The area occupied by non-resident non-agriculturists rose during the year from 1,202,690 acres to 1,285,452 acres. The same area in 1904-05 stood at 1,100,065 acres, so that this movement appears to be progressing at a steady pace.

Advances to Agriculturists.

9. Agricultural advances were made sufficiently freely. But the Report does not indicate to what extent these advances are becoming popular or what steps have been taken to see that they are given out to the persons for whom they are intended and are properly applied. The large amount of principal and interest overdue at the close of the year requires attention. As usual, little advantage was taken of the Land Improvement Loans Act. The revised rules and instructions which have been published will, it is hoped, tend to simplify the procedure for making loans to agriculturists and for land improvements, and to make it more easily intelligible to the people.

Revenue Proceedings, etc.

10. The Lieutenant-Governor is glad to notice the marked decrease in the number of persons arrested and of those imprisoned for default in the payment of revenue. The Sandoway District again shows a large number of persons committed to jail. The season in that district was on the whole a favourable one and the population is not more addicted to opium than the population of the adjoining districts, so that the necessity of these measures is not sufficiently clear.

The rise in the commission paid to headmen on the revenue collected is satisfactory. The greater promptitude shown in the payment of commission is matter for satisfaction. His Honour agrees that the objections to paying commission before collections are complete outweigh the advantages. The fact that no revenue was lost by defalcations committed by headmen is also satisfactory.

Land Acquisition.

11. The revised Directions under the Land Acquisition Act, 1894, will, it is hoped, lead to an improvement in the procedure under the Act which has hitherto frequently been found to be defective. The new system of acquiring land in Railway towns in the Pegu Division depends on the voluntary action of land owners: it is in no sense

compulsory, but it is likely to prove at least as beneficial to the owners as to Government. New rules have also been made since the close of the year for the acquisition, out of Provincial Funds, of new sites or extensions of existing sites for villages in Lower Burma, the cost being proportionately recovered from the villagers to whom house-sites in the acquired area are subsequently allotted.

Settlement, Survey and Land Records.

12. Seven settlement parties were at work during the year: three on original, three on revision, and one on summary settlement. New rates were notified for the Kyauksè District, the Samôn Valley Tract of the Meiktila District, and the Mandalay District excluding the canal tract, and new rates were notified to come into force on the 1st July 1907 for the Mergui District and for portions of the Ma-ubin, Myaungmya and Pyapôn Districts. The rates for the last-named districts were sanctioned provisionally, the final orders of the Government of India not having yet been received.

The work of the various special survey parties is detailed at somewhat excessive length in the Land Records Report. The work of these parties seems to have been well done and reflects great credit on the Superintendents of Land Records, who were in charge of them. The work of the department in connection with survey will be materially increased by the orders of the Government of India that in future cadastral surveys shall be carried out by Provincial and not by Survey of India officers. The demarcation and survey of towns also imposes at present a heavy burden on the department. It has been decided that the cost of these surveys shall be borne by Provincial funds, the cost of supplementary survey being divided equally between Provincial and Municipal, Town or District Funds, as the case may be. With a view to ensuring the more efficient and economical working of these surveys all proposals regarding demarcation, original, revision and supplementary survey establishments are now submitted to the Financial Commissioner by the Settlement Commissioner and Director of Land Records instead of, as heretofore, by Commissioners, and the work done will be inspected and generally supervised by the Director and his assistants on their tours of inspection. In order to arrange for keeping the ordinary work of supplementary survey up to date it has been decided to place an officer (Mr. R. A. Gibson) on special duty in order to classify areas which should be kept up by the ordinary staff, those which will require gradual re-survey by a special staff, and those in which only a holding survey will be necessary, and to make recommendations as to the special staffs which will be necessary in each district.

The survey schools are reported adequately to serve the requirements of the department. They do not, however, appear to attract a large number of paying pupils, and the cost of maintenance, which works out at Rs. 89 per pupil is decidedly high.

Since the close of the year under review the orders of His Majesty's Secretary of State on proposals which have been submitted for improving the pay of the superior officers of the Land Records Department have been received. The reorganization will be brought into effect as soon as funds can be made available. It is intended to require higher educational qualifications from candidates and to arrange for a more thorough preliminary training. The Land Records Department is one of the most important branches of the Revenue administration. It is

hoped that before long it may be placed on a satisfactory footing. The rates of travelling allowance admissible to Superintendents of Land Records were raised during the year. The position of the subordinate establishment has also been improved. The service of revenue surveyors and surveyors employed in the survey of towns and of their chainmen and messengers who are permanently employed has been made pensionable, and a similar concession has been extended since the close of the year to inspectors, surveyors, clerks and others belonging to Special and Revision Survey parties.

Agricultural Department.

13. The work of the Agricultural Department has mostly been of a preliminary nature, as for a large part of the year the staff consisted solely of the Director and the Agricultural Chemist. Two other officers joined their appointments as Principal of the Agricultural College and Deputy Director of Agriculture, respectively, in May. Every effort is being made to expedite the construction of the buildings required for the use of these officers. The paragraphs of the Report of the Agricultural Department which deal with experimental cultivation are of interest as showing the opportunities which lie before the Department. The steady spread of ground-nut cultivation and the successful introduction of a new variety of rice in several Upper Burma districts are promising indications of the willingness of the Burman cultivator to take up new staples or varieties. The failure of wheat cultivation at Kēngtūng, where it is of some importance on account of the large number of Military Police stationed there, was disappointing. Orders have already been issued in accordance with the recommendation of the Financial Commissioner that the experiment should be continued. The success of the agricultural Show held at Bhamo was gratifying. It is hoped that, with the greater assistance which the new department will be able to give to them, these Shows may be productive of better results than have hitherto attended them.

Conclusion.

14. The revenue work of the year has generally been satisfactory, Major Stone's success in dealing with a by-no-means easy district being especially noteworthy. The Settlement Department has shown its usual efficiency under Mr. T. C. Wilson's guidance. The Lieutenant-Governor has read with particular pleasure the praise accorded to Superintendents and Probationers of the Land Records Department. The burden of work and responsibilty borne by officers of that Department has notably increased of recent years and has been borne ungrudgingly and well.

In the course of the year the Province lost the services of the Hon'ble Mr. W. T. Hall, C.S.I., by retirement, and Sir Herbert White desires to record his appreciation of the ability with which Mr. Hall filled the post of Financial Commissioner for a period of over four years. His Honour also desires to thank Mr. Gates for efficient administration of the office of Financial Commissioner during the later part of the year.

By order of the Lieutenant-Governor of Burma,

G. F. ARNOLD,

*Revenue Secretary to the Government of Burma.*

# REPORT

ON THE

# LAND REVENUE ADMINISTRATION OF BURMA

**During the year ended the 30th June 1907.**

## CHAPTER I.

### Introductory.

The Land Revenue Administration of Burma was conducted by the Hon'ble Mr. Hall up to the 2nd November 1906 and by the Hon'ble Mr. Gates during the rest of the year.

**Changes in Law, Rules and executive orders.**

2. The draft rules under the Burma Canal Act, referred to in the second paragraph of the last report, have not yet been issued. And the question whether the Mandalay Canal Staff is to take over the assessments in the Canal area is also awaiting decision. The draft rules under the Fisheries Act were not published till after the close of the year under report. Opinions on the first draft of the Lower Burma Land and Revenue Bill have been received. The revised rules under the Lower Burma Town and Village Lands Act were published in February. The principal changes effected were the application of the ordinary rules to the towns of Moulmein, Akyab and Bassein, where hitherto, as in Rangoon, land had been disposed of under the orders of the Local Government, a provision for the issue of leases for a shorter term than 30 years and of licenses in the case of land required for temporary purposes in towns, the abolition of leases of agricultural land in towns, and a provision for the levy of premia or fees for grants of land in sites acquired by Government for the establishment of new or the extension of old villages so as to cover the cost of acquisition. This last point was referred to at the end of paragraph 27 of the Report for 1905-06. The replies of Commissioners concerning the status of lands in the towns and villages of Upper Burma have been received.

The Lower Burma Land and Revenue Act and the Lower Burma Town and Village Lands Act were amended by Burma Act I of 1907. The changes common to both Acts are a provision for power to make rules regarding the extraction of minerals from lands, the surface of which is not at the disposal of Government, a provision for the assessment of compensation due to the owners of such lands from private persons to whom Government may delegate its rights in the minerals, and a provision requiring persons appearing in cases under these Acts to tell the truth although not on oath. This last provision arose out of the difficulties found in determining whether a person put on oath by a Revenue Officer was or was not thereby rendered liable to punishment for giving false evidence.

Peculiar to the Land and Revenue Act was a provision that all occupiers of land should be bound to report transfers, mortgages, partitions and other changes affecting the rights of ownership or occupancy. Grantees and lessees had been under similar obligations for some years and it was considered expedient to place all tenures upon the same footing. Rules under the Land and Revenue Act for the disposal in specially notified areas near large towns of land required for building or industrial purposes were published in March. Directions for the issue of leases to *thugyis* in Lower Burma to be held in virtue of their office were issued in December 1906. Unlike *thugyisa** grants in Upper Burma these leases carry no exemption from land revenue. The suspension of the issue of grants in

* *Thugyisa* grants are made to *thugyis* (village headmen) and the land goes with the office.

the Pegu Division was sanctioned for another three years. The Upper Burma Land and Revenue Regulation remained unaltered. Changes in the rules due to the investigations of Mr. English in the Katha District and meant to provide for a close season and for restrictions on the use of fishing implements with very small meshes were notified in July 1906. Under the Lower Burma Fisheries Act, Subdivisional Officers, Township Officers and Circle *Thugyis* were appointed Fishery Officers and the commission, the receipt of which entitles Circle *Thugyis* to exercise the powers referred to in Sections 17 and 18 of the Act, was fixed at Rs. 400 per annum. A list of minor canals was notified under the Burma Canals Act and a record of the rights and customs relating to one such irrigation system in the Katha District and rules for their enforcement were published. The form of the statements attached to this report has been modified by the addition of a fifth column to Statement X to show the area leased as *Thugyisa* in Lower Burma and the exhibition of remissions and suspensions of advances under the Land Improvement Loans and Agriculturists Loans Acts separately in Statements XIII and XIII-A. Old Statement XIV has been broken up into Statements XIII-B XIII-C and XIV under the orders contained in Government of India Revenue and Agricultural Department letter No. 2—138-2, dated the 15th February 1906.

3. The land revenue demand (exclusive of the arrear demand) under all the heads dealt with in this report for the year under review was Rs. 3,95,19,183, being about Rs. 2,70,000 or ·7 per cent. in excess of the demand of the previous year, figures *prima facie* even more disappointing than those recorded in the last report, but probably less so, when the non-assessment of over 100,000 acres in the Hanthawaddy and Tharrawaddy Districts under the orders referred to in paragraph 2 of the Local Government's Resolution on the last report is considered. On the other hand, remissions of the current demand amounted to Rs. 6,02,691 only as against Rs. 12,52,219 for the previous year. Therefore current collections were over nine lakhs larger than in 1905-06, outstandings amounting to Rs. 2,25,751 as against Rs. 2,50,392. The most noticeable features are the smallness of the increase of the ordinary land revenue demand and the decrease of 2¼ lakhs in the fishery revenue demand. Remissions, moreover, although less than half the amount of remissions in 1905-06, were still larger than usual. The decrease in remissions is indeed largely fictitious, for probably some three lakhs thereof are due to the non-assessment referred to above. The season was normal in Burma as a whole, but there were calamities in important districts and the results in respect of revenue were not welcome. The percentage of increase in the revenue demand under all heads, as reported above, was only ·7. In 1900-01 it was 6½; in 1901-02, 5·7; in 1902-03, 1·4; in 1903-04, 5·3; in 1904-05, almost 7 per cent.; in 1905-06, 1 per cent. It is true that increases due to revisions of settlement vary in different years. Thus the increase due to this cause in 1904-05 was estimated at Rs. 7,15,212 (column 11 of Statement XVI of the 1903-04 Report); in 1905-06 at Rs. 5,44,414; in 1906-07 at Rs. 2,82,890. Moreover, as pointed out above, non-assessment in cases where in former years remissions would have been given is probably responsible for some three lakhs of the lessened increase. Finally, although petroleum royalties, which are not affected by the weather, increased by slightly over a lakh, this amount was nearly three lakhs short of the increases of 1903-04 and 1904-05.

| *Kind of Revenue.* | *Amount.* |
|---|---|
| | Rs. |
| Ordinary Land Revenue,—*Statement I* | 2,44,42,096 |
| Water-rate,—*Statement II* ... | 20,640 |
| Capitation-tax,—*Statement III-A* ... | 51,50,524 |
| Thathameda,—*Statement III-B* .. | 46,37,991 |
| Land rate in lieu of capitation-tax,—*Statement V.* | 98,052 |
| Fishery Revenue,—*Statement VI* ... | 26,86,941 |
| Miscellaneous,—*Statement VII* ... | 24,82,939 |
| | 3,95,19,183 |

# CHAPTER II.

## Ordinary Revenue.

LAND REVENUE.

Area assessed and revenue demand—*Statement* 1, *columns* 2 *and* 4, *page* 39.

4. The area under assessment increased in Lower Burma by just below 200,000 acres, but in Upper Burma it fell by 158,011 acres. If the system of non-assessment had not been in force the increase in Lower Burma would have been over 300,000 acres. As explained in the corresponding paragraph of the last report an unfavourable agricultural season affects the area under assessment in the two portions of the province diversely. The increase in the current demand was considerably under three lakhs, but there was a decrease in current remissions of over seven lakhs and in outstandings of nearly half a lakh. Therefore the current collections were higher by over ten lakhs. In Lower Burma all districts but Tharrawaddy and Salween contributed to the increase in the area assessed. Pegu, after showing the largest increase for three years in succession, fell to third place with about 24,000 acres. Thatôn with 36,404 acres and Amherst with 30,493 were first and second. Toungoo (23,814 acres), Bassein (16,055 acres), Pyapôn (13,501 acres) and Ma-ubin (12,649 acres) come next. The figures for Thatôn are unexpected in view of the fact that, owing to erosion by the sea and liability to floods, this district has been one of the most unprogressive in Lower Burma for several years. Unfortunately, the increase is merely statistical and is due to the erroneous deduction in former years of the area on which remissions were granted. The advance in Amherst is gratifying, since as mentioned in the last report the slow growth of land revenue in that district formed the subject of separate enquiry. The increase is attributed to the more accurate measurements resulting from revision survey and to the assessment of grants upon expiry of the revenue-free periods.

Area assessed.—*Statement* 1, *column* 2, *page* 39.

*Tharrawaddy and Salween.*
*Pegu.*
*Thatôn.*
*Amherst.*
*Toungoo.*
*Bassein.*
*Pyapôn.*
*Ma-ubin.*

The large decrease of 7,484 acres in Tharrawaddy was due to floods in one part of the district and to drought in another.

*Tharrawaddy.*

In Upper Burma half the districts showed increases and half decreases, but the former were small except in the case of Shwebo (82,644 acres), Lower Chindwin (22,802 acres), Mandalay (12,812 acres), and Pyinmana subdivision of Yamèthin district (12,732 acres), while the latter were large except in the case of Pakôkku, Kyauksè and Sagaing. The increase in Shwebo was due to the assessment of non-State lands in the Shwebo Canal tract. In the Lower Chindwin and Pyinmana the increase was due to a favourable season and to encouragement of the occupation of fresh land without lease, in Mandalay to a favourable season and improved irrigation. The large decreases come in the following order: Myingyan (92,933 acres), Magwe (75,399 acres), Yamèthin Subdivision (46,417 acres), Meiktila (45,108 acres), Minbu (24,190 acres). Unfavourable climatic conditions were responsible in every case.

*Shwebo.*
*Lower Chindwin.*
*Mandalay.*
*Pyinmana subdivision.*

*Myingyan.*
*Magwe.*
*Yamèthin subdivision.*
*Meiktila.*
*Minbu.*

Land Revenue demand. *Statement* 1, *column* 4, *page* 39.

The land revenue demand must vary with the changes in the area assessed unless there is revision of rates of assessment or important alteration in the area of fallows. It is possible that the area assessed may decrease in a locality where rates are high and increase where rates are low. Such was the case in Bhamo. If these considerations are borne in mind, it will be necessary to explain only those variations in the land revenue demand which were due to causes other than the mere increase of the area assessed. The largest

increases in Lower Burma were in Ma-ubin (Rs. 1,88,852,) Henzada (Rs. 1,06,413), Tavoy (Rs. 75,589), Pegu (Rs. 62,046) and Toungoo (Rs. 42,873). Those in Ma-ubin and Tavoy were due mainly to settlements, revision and original. The increase in Henzada was due chiefly to the imposition of maximum rates on the expiry of the period of intermediate rates, and to the resumption of cultivation in consequence of the repair of a breach in the Irrawaddy embankment. The land commanded by this breach had previously been assessed but at fallow rates. The most notable decreases in Lower Burma were in Hanthawaddy (Rs. 1,26,293), Tharrawaddy (Rs. 47,354) and Thatôn (Rs. 23,456). The cause in Hanthawaddy was the recurrence of floods as in 1905-06, although on a less extensive scale, the area on which crops were destroyed being a little over 100,000 acres instead of 194,000, and the non-assessment of this area under the orders referred to in paragraph 2 of the Local Government's Resolution on the last report, which were extended to about 300 *kwins* * in each of which compact and clearly defined areas exceeding 100 acres had suffered destruction. These *kwins* were visited by Township Officers. The Deputy Commissioner checked about 50 *kwins* and the Subdivisional Officer some 40 more. The Township Officer, Taikkyi, who had 250 *kwins* to visit, could not get through the work in time for lists of non-assessed holdings to be published before the 15th December, the latest date for receipt of applications for remission. The Financial Commissioner, however, sanctioned the receipt of applications made subsequently in consequence of this delay. The work thrown on the Township Officer, Taikkyi, was too heavy, and in future under similar conditions a special officer should be solicited. The new orders saved much labour. As explained above, the area assessed in Thatôn had been incorrectly reported in previous years, so that the decrease in the revenue demand bears no relation to the increase in the area assessed. The decrease is attributed to the concession of fallow rate to some 4,900 acres more than in 1905-06. Decreases of Rs. 38,275 in Myaungmya, Rs. 16,200 in Prome and Rs. 6,782 in the Rangoon Town District call for notice because they coincide with increases in the area assessed. In Myaungmya the cause was erroneous assessment at the maximum instead of the intermediate rates in the previous year, and the adjustment of the excess by under assessment in 1906-07. In Prome, fallow rates were responsible. In Rangoon the decrease was due to the transfer of certain receipts for the extraction of clay to Statement VII. The decrease thus caused was reduced by the inclusion of cess on the land revenue in the area transferred from Hanthawaddy in 1903. This has apparently been credited hitherto to the Hanthawaddy District Cess Fund. It should now be refunded.

*Ma-ubin.*
*Henzada.*
*Tavoy.*
*Pegu.*
*Toungoo.*

*Hanthawaddy.*
*Tharrawaddy.*
*Thatôn.*

*Myaungmya.*
*Prome.*
*Rangoon Town.*

The largest increases in Upper Burma were in Shwebo (Rs. 1,81,783), Kyauksè (Rs. 53,183), Mandalay (Rs. 33,910), Pyinmana Subdivision (Rs. 24,437); the largest decreases in Magwe (Rs. 1,08,752), Meiktila (Rs. 93,995), Yamèthin Subdivision (Rs. 79,483), Myingyan (Rs. 78,013), and Minbu (Rs. 54,077). The Kyauksè figures are the most remarkable in view of the fact that there was a small decrease in the area assessed. A reference to page 5 of the last report shows that then the revenue demand decreased out of proportion to the decrease in the area assessed owing to defective irrigation and consequent lower rates of assessment, but the increase in 1906-07 was due to the imposition of revised rates. In Shwebo, out of the total demand of Rs. 2,11,218, a sum of Rs. 99,555 represented water-rate on account of the Shwebo Canal. This sum should not properly be included, as it is Imperial revenue. But, as in the case of the Mandalay Canal, the tax-tickets do not show land revenue and water-rate separately. While in other districts the variation in revenue exceeded that of area, in Myingyan and the

*Shwebo.*
*Kyauksè.*
*Mandalay.*
*Pyinmana Subdivision.*
*Magwe.*
*Meiktila.*
*Yamèthin Subdivision.*
*Myingyan.*
*Minbu.*

* A *kwin* is a survey unit of area defined according to natural features or according to the boundaries of village tracts.

Lower Chindwin, the reverse was the case. The rates of assessment are low in Myingyan which has been summarily settled and is a poor district. The Deputy Commissioner remarks that the loss of revenue would have been much larger but for the extension of ground-nut cultivation from under 10,000 acres in 1905-06 to over 30,000 in 1906-07. In Sagaing, although the area assessed decreased by 2,237 acres, the revenue demand rose by Rs. 9,685. The increase in the demand is attributed to the change made in the date of assessment of *muyin** revenue referred to on page 3 of the last report, according to which no *mayin* assessment was made in 1905-06. But the explanation is insufficient.

*Sagaing.*

5. Remissions ranged from over half a lakh to under one and a half lakhs in the three years 1899-00 to 1901-02; and from over two and a half to nearly three lakhs in the three years 1902-03 to 1904-05. Therefore although they fell from approximately eleven lakhs in 1905-06 to under four lakhs in 1906-07, the amount was still large. Moreover, the decrease of some seven lakhs was to some extent fictitious. In Hanthawaddy, about 100,000 acres were not assessed. Considering that the area destroyed by floods in 1906-07 was over half of that destroyed in 1905-06, while remissions decreased from nearly six and a half lakhs to under two lakhs, it may be inferred that the 100,000 acres not assessed accounted for about half of the decrease in remissions. In Tharrawaddy also the decrease (Rs. 1,20,634) in remissions is attributed to non-assessment of flooded areas. Other large contributors to the total decrease in remissions were Thatôn (Rs. 40,299), Ma-ubin (Rs. 23,178), and Henzada (Rs. 22,463). The large remissions and non-assessments in Hanthawaddy and Tharrawaddy during the years 1905-06 and 1906-07 were largely due to the enforcement of orders forbidding the erection of embankments on the left or East bank of the Irrawaddy. The Deputy Commissioner, Hanthawaddy, calls attention to the need of a bund to prevent salt-water inundation in the south part of the Kungyangôn township. The Commissioner proposes to look into the matter personally. The only large increase in remissions occurred in Prome (Rs. 7,065) and was mainly due to drought.

LAND REVENUE.
**Remissions.**
*Statement I, column 6, page 39.*

*Tharrawaddy.*
*Thatôn.*
*Ma-ubin.*
*Henzada.*
*Prome.*

Amounts remitted include amounts struck off as irrecoverable and amounts erroneously assessed, but the two latter are not separately reported in the statements. The amount erroneously assessed is, however, mentioned in the body of the district reports. It exceeded Rs. 1,000 in five districts, Kyauksè (Rs. 1,789), Prome (Rs. 1,568), Akyab (Rs. 1,285), Tavoy (Rs. 1,162) and Toungoo (Rs. 1,018). It would be more interesting to know the amounts struck off as irrecoverable and the Financial Commissioner will issue orders for them to be mentioned separately in future in the body of the reports.

*Kyauksè.*
*Prome.*
*Akyab.*
*Tavoy.*
*Toungoo.*

6. Current collections amounted to over 239 lakhs as against somewhat over 2 28½ lakhs in the previous year, and the outstandings to nearly Rs. 1,39,600 against Rs. 1,87,500. Hanthawaddy again showed by far the largest amount (Rs. 76,865). The disastrous floods in Hanthawaddy are given as the explanation of the large outstandings but, since the area destroyed was not much more than half of that destroyed in the previous year, and the system of non-assessment considerably lightened work, a larger reduction than Rs. 12,000 might have been expected. On the other hand, only one special officer was employed on remission work as compared with three, the *Akunwun* was remiss, while the enunciation of Government's intention to discourage the alienation of land to non-agriculturists prevented chetties from advancing money to cultivators as freely as before and thus made the recovery of revenue more difficult. The outstandings in Ma-ubin (Rs. 17,772) are attributed

**Land Revenue Collections and outstandings.**
*Statement I, columns 7—9, page 39.*

*Hanthawaddy.*

*Ma-ubin.*

* *Mayin* is paddy grown on low-lying lands in the hot season.

mainly to the inaccuracy of the statements prepared by the Revision Settlement Staff, although the enhanced rates had some share in causing them. There was an improvement in Mandalay (Rs. 7,987), where under a new *Akunwun* no difficulty was found in preparing land revenue receipts from the assessment rolls and issuing them quickly to headmen, but the amount outstanding is still too large. The Deputy Commissioner attributes this result to the Patheingyi township where, as the Financial Commissioner learnt in a recent tour, the headmen had developed a habit of retaining the collections for two or three months. The Township Officer is deserving of blame. In Rangoon (Rs. 7,242) outstandings are attributed to the lack of acquaintance of the *Thugyis* who prepare the assessment rolls with the area transferred from Hanthawaddy. This excuse is somewhat unexpected. Not only has this area been transferred for some years now, but in paragraph 23 of the report for 1904-05 it is noted that four circle *Thugyis* were transferred along with it. However, it is gathered from another passage in the district report that the transferred area was in 1906-07 for the first time administered by the Town Lands staff. Nearly half of the outstandings in Henzada (Rs.5,341) are said to be due to assessments towards the close of the year on receipt of the *plus* and *minus* statements showing errors in the original assessment roll. The errors were unduly numerous. Credit is due to Major Stone, Deputy Commissioner, Akyab, for the absence of outstandings in a district with the third largest ordinary land revenue in Burma and a population well-known for its reluctance to pay the demands of Government promptly. Credit is also due to Major Obbard, Deputy Commissioner, Pegu, who obtained an almost equally good result in the second most heavily assessed district in Burma.

*Mandalay.*

*Rangoon Town.*

*Henzada.*

*Akyab.*

*Pegu.*

7. Assessment in Lower Burma generally is on the occupied, not the cultivated area, while in Upper Burma and in Thayetmyo assessment is on the cultivated area. In the dry zone of Upper Burma and in Thayetmyo even the cropped area is not assessed if the outturn is less than one-fourth of the normal outturn. In other Upper Burma districts cultivated areas are exempted from assessment if the crop is a total failure. In Lower Burma districts except Thayetmyo areas occupied but not cultivated are assessed at full rates unless application for fallow rate has been made or unless the Deputy Commissioner has directed revenue surveyors to assess certain areas at fallow rates. Unless the land is physically incapable of producing a crop, non-agriculturists are not entitled to fallow rates. Since the close of the year under report Rule 77 of the Rules under the Land and Revenue Act has been amended in consequence of the remarks in paragraph 2 of the Local Government's Resolution on the last report, but the effect has been mainly to incorporate in the Rules what was in the Directions (*cf.* Direction 46). The fallow area increased by 73,662 acres. Nearly all the increase was assessed at full rates, the area thus assessed rising from 274,290 acres to 343,642 acres, while that assessed at intermediate rates decreased from 13,470 to 8,320 acres and that assessed at the lowest or 0-2-0 rate rose from 237,896 to 247,356 acres. In Akyab, where over 87,000 acres are assessed at full rates and under 7,000 at the 0-2-0 rate, special orders are in force owing to the practice of renting out agricultural land for grazing, but in Sandoway (2,300 acres at full rates as compared with 96 acres at the 0-2-0 rate), Pegu (25,721 and 4,566), Pyapôn (17,815 and 48), Toungoo (19,152 and 6,624), Thatôn (24,879 and 9,687), Amherst (20,261 and 2,178), Tavoy (5,711 and 81), Mergui (5,481 and 208), the disproportion between the areas assessed at the full and at the 0-2-0 rates is not sufficiently accounted for. In Thatôn fallow rates were wrongly refused by a lazy Township Officer and many were deterred from applying. It is evident that land left fallow because it is unworkable

**Land Revenue—Fallow rate.**

*Thayetmyo.*

*Akyab.*

*Sandoway.*
*Pegu.*
*Pyapôn.*
*Toungoo.*
*Thatôn.*
*Amherst.*
*Tavoy.*
*Mergui.*

has been assessed at the full rates if the owners are considered to be non-agriculturists.

This course is not countenanced by the rules which should be more carefully observed in future.

WATER RATE. *Statement II, page 40.*

8. The area assessed to water rate decreased slightly by 703 acres to 13,158, the revenue demand and collections rose slightly by Rs. 1,056 and Rs. 1,046 respectively to Rs. 20,640 and Rs. 20,630. A sum of Rs. 10 was remitted. Sagaing disappears from the list of districts in Statement II in consequence of the transfer to the cultivators of the up-keep of the irrigation works hitherto maintained by Government. Little had been spent by Government on their maintenance for some time and it was decided to cancel the water-rate assessment. As the land revenue rates had been assessed on the land in its unirrigated aspect, they were recalculated with reference to irrigation facilities. Where, however, the enhanced land revenue rate would have exceeded sum of the old rate *plus* water-rate the latter amount was adopted. The Shwebo report does not explain the decrease in the area assessed accompanied by an increase in the demand and collections. Nor is the similar although less striking phenomenon in the case of Kyauksè explained. In Meiktila the decrease was due to drought. The Deputy Commissioner, Kyauksè, notes that irrigation probably improved in consequence of the abolition of the system under which the Deputy Commissioner held charge of some irrigation works and the Executive Engineer of others. He remarks that the Irrigation Department have employed a staff to observe the distribution of water, but that assessment rolls are still prepared by the Revenue Department.

*Sagaing.*

*Shwebo.*

*Kyauksè.*

*Meiktila.*

A reference was made in paragraph 4 above to the inclusion in the demand for ordinary land revenue of water-rate levied on the area irrigated by the Shwebo Canal. This inclusion of water-rate has taken place in this and former years in the case of the Mandalay Canal tract also. The reason is that although water-rate is shown separately in the assessment rolls, the totals of the tax-tickets make no distinction and the approximate amount collected as water-rate is transferred monthly to the head "Irrigation" after a calculation based on the assumption that the collections made in that month bear the same proportion to the total collections as the demand for water-rate bears to the demand for land revenue and water-rate combined. It is not, however, clear why the amounts thus transferred should not be deducted from the collections in Statement I and added to those in Statement II, or be totally omitted, together with that statement, from the Land Revenue Report. Hitherto the revenue creditable to the Irrigation Department from lands irrigated from minor works has been shown only in the Administrative Statements. The Government of India have now sanctioned the exhibition of this revenue as credited to Irrigation in the Finance Accounts. The Financial Commissioner will address Government separately regarding the mention to be made of Irrigation receipts in this report.

# CHAPTER III.

## Capitation-tax, Thathameda and Land Rate.

CAPITATION-TAX.
Persons assessed, demand, etc.
*Statement III-A, page 40.*

9. The number of persons assessed to capitation-tax rose by 24,620, a gratifying increase above the figures (5,575) of the previous year, and rather above than below the average increase of the preceding seven years, while the demand rose by Rs. 92,416 or somewhat less than that average. More than the entire increase in the number of assessees and almost the entire increase in the revenue demand were due to the energetic enforcement by the Deputy Commissioner, Major Stone, of the decision to assess systematically the Chittagonian coolies who visit Akyab District annually to work as agricultural labourers. The exact figures are Rs. 25,323 and Rs. 91,857, respectively. Mr. Houghton, the Commissioner of Arakan, to whom the thanks of Government are due for bringing the matter to its notice, observes that great as the increase is, the present figures are not much higher than those which would have been attained if the rate of increase prevailing between 1897-98 and 1901-02 had been continued. It was apprehended that a serious shortage in the labour supply might result from this policy, but the check on immigration proved only temporary. Two beneficial results are said to have accrued from the temporary check. Premature reaping, to which the Arakanese are prone, and excessive employment of hired labour, were somewhat diminished. Some mistakes were made at the start in carrying out the new policy. Thus, some of the immigrants, who usually come with only money for travelling expenses in their possession were taxed immediately on arrival, and those who admitted to having wives in Chittagong were assessed as married men at the higher rate of Rs. 5. The Steamer Companies, who do business between Chittagong and Akyab, complained with special reference to the system of assessment on arrival that their passenger traffic fell off. The Commissioner subsequently directed that the immigrants should not be assessed until they had been employed and orders were also passed for the assessment of coolies whose wives were in Chittagong at the unmarried rate. The Deputy Commissioner remarks that these Chittagonian coolies come to Akyab only when crops fail in Chittagong and work is scarce and that changes in contemplation in Chittagong may provide them in a few years with sufficient work at home. Compared with the figures in Akyab, all other changes are insignificant. Increases of 2,003 in the number of assessees and Rs. 9,149 in the revenue demand in Kyaukpyu were mainly due to the same causes as in Akyab. An increase of Rs. 9,650 in the revenue demand in Thayetmyo accompanying an increase of only six in the number of assessees was due to the enhancement of rates. These, however, had been wrongly increased in advance of the due date, and the amount thus obtained had to be refunded. Apart from special circumstances, Toungoo, as in the previous year, showed the largest increases (3,038 and Rs. 8,581 respectively). Decreases occurred in six districts. The unimportant district of Northern Arakan may be left out of account. The rest were Tharrawaddy (4,681 and Rs. 28,082), Henzada (3,088 and Rs. 12,753), Hanthawaddy (2,020 and Rs. 15,614), Ma-ubin (1,581 and Rs. 7,665) and Myaungmya (2,692 and Rs. 4,710). In Hanthawaddy and Henzada the explanation given is the policy of prohibiting embankments on the East bank of the Irrawaddy and consequent emigration from the flooded areas, and this was the cause in Tharrawaddy and Ma-ubin also. The decreases in Myaungmya are not satisfactorily explained, but the decrease in the revenue demand was small and may have been due to the departure of immigrants from Upper Burma. The disparity in Hanthawaddy between the decrease in the number of assessees and the decrease in the revenue demand is accounted for by the fact that under arrangements made for the collection by the Burma Oil Company of the tax from their employés at Syriam

*Akyab.*

*Kyaukpyu.*

*Thayetmyo.*

*Toungoo.*

*Northern Arakan.*

*Tharrawaddy.*
*Henzada.*
*Hanthawaddy.*
*Ma-ubin.*
*Myaungmya.*

(practically all Indians with no wives in Burma), an increase of over Rs. 13,000 occurred, whereas most of the persons who emigrated were married.

**Remissions and Outstandings.**

Remissions and outstandings increased by Rs. 18,689 and Rs. 3,995 respectively to Rs. 1,16,733 and Rs. 6,469. Over Rs. 9,500 of the increase in remissions was due to the erroneous assessment in Thayetmyo. As in 1905-06 Hanthawaddy and Tharrawaddy were the only districts in which remissions exceeded Rs. 10,000, but while in Hanthawaddy, there was a decrease of over Rs. 12,500, there was an increase of over Rs. 8,000 in Tharrawaddy. Prome had an unfavourable season and shows an increase of Rs. 4,805.

*Thayetmyo.*

*Hanthawaddy.*

*Tharrawaddy.*

*Prome.*

Outstandings occurred only in the four districts mentioned above as having suffered from the prohibition of bunds on the East of the Irrawaddy.

**Preparation of rolls.**

As in 1905-06 headmen generally hired other people to write out the assessment rolls, and the fee for this work was one per cent. on the amount assessed or 10 per cent. on the commission. Special report on this point is not required in future.

**Checking of assessment rolls and collection on blank receipts.**

The Subdivisional Officers, Nyaunglebin, Myanaung and Pa-an, and the Township Officers, Prome, Thabaung and Paung appear to have been specially remiss in checking, although owing to the diversity in the method of reporting the amount of check exercised it is difficult to say whether this list is complete. It is expedient that Deputy Commissioners should have tables prepared showing the number of rolls checked and the amount collected by each Subdivisional Officer and Township Officer so that they can administer praise or blame where required, but for the purposes of this report the percentage for the district of the rolls checked and the total amount collected on blank tickets will be sufficient. The orders in paragraph 9 of the Report for 1905-06 requiring the number of rolls checked by each officer to be reported are therefore cancelled. Good or bad work by any particular officer may be brought to notice in the remarks on their work generally.

**Collection by special agencies.**

The Railways Company has not yet furnished the Financial Commissioner with an explanation of the decrease of over Rs. 4,600 noticed last year, but there was a more than counter-vailing increase (Rs. 5,573) in the year of report, and in view of the fact that since 1900-01 the amount thus collected has more than doubled it seems likely that late assessment in some years and early assessment in others explain the variations.

**(i) Collection by the Burma Railways Company from regular employés.**

**(ii) Collection by the Irrawaddy Flotilla Company.**

Collections by the Irrawaddy Flotilla Company declined by Rs. 140. An explanation has been asked for.

**(iii) Collections by the Railways Company from coolies employed on construction lines.**

The introduction of collections of capitation-tax from coolies employed on lines under construction by the Railways Company as well as from their permanent employés was referred to in the closing sentence of paragraph 9 of the last report. A procedure was prescribed for the new system in Land Revenue Direction 92A in April. The Company credited most of their collections at the local treasuries in Pegu, Thatôn and Henzada Districts. These amounted to Rs. 2,673, after deduction of commission at 2 per cent. in the two former districts, and to Rs. 3,042 in the last. They also credited at Rangoon Rs. 1,390 while Rs. 297 were left outstanding.

**Capitation tax. Classification of exemptees.**

*Statement IV-A, page 41.*

10. The total number of persons exempted rose by 5,019 to 144,198. The increase has been singularly constant since 1901-02, being about 5,000 or 6,000 for every succeeding year. As is usual and natural, the bulk of the increase (4,044) occurred under the head of exemption on account of poverty and old age. The remainder fell mainly under the heads of persons exempted as priests and school-masters (443) or as assessed to income-tax (342). In paragraph 9 of the last report a reference was made to the disparity between the increase in the number of persons assessed to income-tax as given in the statements attached to the Income-

tax Note and the increase in the number of persons exempted from capitation-tax on account of assessment to income-tax. The increases for 1906-07 are respectively 781 and 342. After making allowance for towns where capitation-tax is not levied the Financial Commissioner thinks it probable that *Thugyis* do not comply with Land Revenue Direction 80, and do not enter "all males above 18 years of age" in the rolls, whether exempt or not. The Deputy Commissioner, Tavoy, finds the expression "above 18 years of age" ambiguous and considers that the words "of 18 years of age and upwards" should be substituted, but the Financial Commissioner does not share his doubts. Once his 18th birthday is past, a man is "above 18 years of age". In Akyab the rolls were more carefully prepared in connection with the new policy of assessing coolies from Chittagong and a large increase in the number of exemptees under all heads is noted. These coolies were not entered in the rolls before. Hence there is an actual decrease in the number exempted as immigrants. After this reduction the total number exempted in Lower Burma under this head fell to 86, all except 10 in the Mergui District. From this also it appears that *Thugyis* do not enter in their rolls all males above 18 years of age. The second largest total increase took place in Myaungmya, where the number of exemptees is exceptionally small.

*Tavoy.*

*Akyab.*

*Mergui.*

*Myaungmya.*

11. The number of households assessed to *thathameda* rose by 14,600 to nearly 750,000. The increases have varied considerably of recent years. Thus, while in 1901-02, 1904-05 and 1905-06 advances of over 20,000 were recorded, in 1902-03 and 1903-04 the increases were only 1,301 and 528 respectively. The principal contributors to the figures for 1906-07 were Myingyan (3,614) Yamèthin (2,617), Magwe (1,906), and Shwebo (1,779). The attraction of population to the petroleum and cotton industries is the explanation given by the Deputy Commissioner, Myingyan, for the advance of 1906-07, as it was for that of 1905-06. This is the sixth year in which Myingyan has shown a large increase. Probably the low rate of *thathameda* (Rs. 3) has aided in this result. It is noticeable that in Magwe and Shwebo also, where rates have recently been reduced in consequence of settlement operations, there are considerable increases. That in Yamèthin District is attributed to immigration from Toungoo. Decreases occurred in three districts, Mandalay (323), Kyauksè (51) and the Ruby Mines (10). In the last mentioned district the decrease is only apparent. In 1905-06 the employés of the Bombay Burma Trading Corporation, which collects the tax from them, were included. In Mandalay, plague in 1906 with consequent emigration is assigned as the cause. In Kyauksè this third successive decrease is attributed like its predecessors to emigration to Meiktila.

THATHAMEDA.
No. of Households assessed.
*Statement III-B, page 41.*

*Myingyan.*

*Yamèthin.*

*Magwe.*

*Shwebo.*

*Toungoo.*

*Mandalay.*
*Kyauksè.*
*Ruby Mines.*

In spite of the increase in the number of households assessed the current revenue demand decreased by Rs. 12,478. This was due to the reduction of rates in consequence of the Summary Settlement of the Canal Tract in the Shwebo District, which returns a decrease of nearly Rs. 66,000. In Meiktila, the reduction of rates in consequence of plague and the Summary Settlement of the Samôn valley tract caused a decrease of Rs. 3,728. The decrease of Rs. 1,040 in the Ruby Mines District was due to the exemption of settlers in a deserted tract which it is desired to repopulate, and to the collection by the Bombay Burma Trading Corporation of the tax due from its employés in that district. Although the land revenue demand increased in Kyauksè owing to the revision settlement, the small decrease in the *thathameda* demand can be accounted for solely by the reduction in the number of households

**Demand.**

*Shwebo.*

*Mandalay.*
*Kyauksè.*

*Meiktila.*

*Ruby Mines.*

assessed. This is due to an unfortunate error made in retaining the old rates of *thathameda*, falling due in January, while the enhanced land revenue rates, the greater portion of which fell due in February, were imposed. The Deputy Commissioner ought to have seen the inequity of this, and if, as he represents, the new rates of *thathameda* were not communicated to him in time to permit the preparation of the *thathameda* rolls in accordance with them he should have reported the matter and asked for special orders. There was a similar mistake in Mandalay, which the Financial Commissioner discovered in a recent tour. The Financial Commissioner is considering in consultation with the Commissioner the method by which these oversights may best be remedied. Other decreases were in the collections, in these cases coinciding with the demand, by the Railways Company (Rs. 3,006), and the Irrawaddy Flotilla Company (Rs. 140). Both have been asked for explanations. The former decrease is specially notable, following on that observed in the last report. In Myingyan (Rs. 10,750), Yamèthin (Rs. 9,312) and Magwe (Rs. 6,791) occurred the second, third and fourth largest increases in the revenue demand, roughly corresponding to the increases in the number of households assessed. But in the Upper Chindwin District, where the largest increase (Rs. 17,575) took place, the number of households rose by 570 only. The Deputy Commissioner attributes this result to the assessment of Kachin households in the Homalin Subdivision at rates higher than those sanctioned. He does not say what steps have been taken to remedy the error and is now being called upon for an explanation. Collections by the Bombay Burma Trading Corporation appear once more in Statement IIIB, but they represent collections from their employés in the Katha and Ruby Mines Districts only and not, as prior to 1905-06, in the whole of Upper Burma. The change of system is referred to on page 13 of the last report.

*Myingyan.*
*Yamèthin.*
*Magwe.*
*Upper Chindwin.*
*Katha.*
*Ruby Mines.*

Remissions increased by Rs. 17,692 to over Rs. 60,000. Pakôkku (Rs. 12,986) and Myingyan (Rs. 16,602) were responsible for the increase. There were crop failures in both districts and since Pakôkku is unsettled, while Myingyan has been summarily settled, *thathameda* represents ordinary land revenue to some extent in both districts.

**Remissions.**
*Pakôkku.*
*Myingyan.*

The outstandings increased by Rs. 11,087 to Rs. 15,364. The increase was due to the late credit by the Oil Companies and the Bombay Burma Trading Corporation of their collections. As regards district collections, outstandings were considerable only in Mandalay (Rs. 1,964) and Pakôkku (Rs. 588), both of which were among the three districts mentioned as showing large outstandings in 1905-06. In Pakôkku the *thathameda* demand was nearly two lakhs higher than in Shwebo, the district with the second highest demand, and more than twice the demand in an ordinary Upper Burma district. The Deputy Commissioner complains that the demand in January is too early for the district. The point was considered before and it was decided to make no change, but there is no objection to the Deputy Commissioner budgetting for *thathameda* receipts on the assumption that collections will not be completed by the end of the financial year. In Mandalay the outstandings are attributed as in 1905-06 to difficulties with the floating cooly-population of Maymyo. The Deputy Commissioner considers it necessary to introduce the Lower Burma system of collection on blank tickets. The difficulty about this is that capitation-tax is levied at fixed rates, while the principle of the *thathameda* is that the total amount leviable on a town or village is distributed among its inhabitants according to their means. But a *thathameda* rate of Rs. 2 has been fixed for domestic servants, and one might be fixed for Maymyo coolies. The Commissioner has asked the Deputy Commissioner to formulate detailed proposals.

**Outstandings.**
*Mandalay.*
*Pakôkku.*
*Shwebo.*
*Mandalay.*

Distribution of village assessments by *thamadis*.

The reports on the tendency of *thamadis* * to assess reduced *thathameda* at a uniform rate are somewhat conflicting. The Deputy Commissioners, Shwebo and Lower Chindwin, consider that the tendency is very strong while the Deputy Commissioners, Sagaing and Kyauksè, take the opposite view. The Deputy Commissioner, Shwebo (Mr. Saunders), states that the *thamadis* are unpopular, require remuneration to take up the post, and, where they do not assess at a uniform rate, tax profits from agriculture. The reduction of rates in the Canal Tract was made in 1906-07 only and future years may show a better understanding by the Shwebo *thamadis* of their duties.

Readjustment of village rates by Deputy Commissioners.

During the year orders were issued requiring Deputy Commissioners in whose districts rates had been fixed for each village at Settlement, to refer proposals o alter village rates for the orders of Government. The power of Deputy Commissioners in this matter had not been clearly defined before. The remarks made above regarding the checking of capitation-tax rolls by district officers apply also to the checking of *thathameda* rolls. As an instance of the different standards applied by various officers, it may be mentioned that, while the Subdivisional Officer, Kyauksè, who checked only seven rolls, attracted no attention, the Commissioner of Mandalay has called for an explanation from the Subdivisional Officer, Banmauk, who checked 55. Although the proportion was less than one-sixth in the case last mentioned, it seems unlikely that it was larger in the other case quoted.

Checking of rolls.

THATHAMEDA.

Classification of exemptees. *Statement IV-B, page 42.*

12. The number of households exempted increased by 1,181. Since 1900-01 there has been an increase of 6,622; so this figure is slightly above the average. One reason why the increase is smaller than that in the number of persons exempted from capitation-tax is the fact that old age is a ground for exemption in the case of the latter tax. With an increasing population, there must be an increase in the number of persons exempted on this account. Therefore while the number of persons exempted on account of poverty in Upper Burma is actually 167 less in 1906-07 than it was in 1900-01, the number of persons exempted in Lower Burma on account of poverty and old age is nearly 32,000 more. The total increase of 1,181 in 1906-07 is distributed fairly evenly over the various heads other than those of "Poverty" and "Immigrants." As regards individual districts, the most remarkable increases not explained are those of 43 in Myitkyina under the head of "Priests and Schoolmasters," of 317, 113 and 109 in Shwebo, Myingyan and Yamèthin under the head of "Newly married couples," of 102 in the number of *ywagaungs*† in Bhamo and of 150 in Katha under the head of "Others." Deputy Commissioners are requested to explain these figures. In June last the note to clause (*f*) of Rule 12 under the Upper Burma Land and Revenue Regulation was amended so as to exempt for one year newly married couples, in whichever month they were married.

*Myitkyina.*
*Shwebo.*
*Myingyan.*
*Yamèthin.*
*Bhamo.*
*Katha.*

Land Rate. *Statement V, page 42.*

13. The area assessed to land rate in lieu of capitation-tax nominally increased by 155 acres to 7,861, or 238 acres more than was assessed in 1900-01. Changes were trifling except in Henzada, where an increase of 145 acres occurred owing to more accurate measurements and extension of buildings. The revenue demand rose by Rs. 2,343 and remissions fell by Rs. 78. The decrease of 14 acres in the area assessed in Thayetmyo and of Rs. 308 in the revenue demand was due to the taking over by the Municipality of land for a rubbish depôt and conservancy purposes. In January the Financial Commissioner issued a ruling to the effect that all land the

*Henzada.*

*Thayetmyo.*

* *Thamadis* are elders chosen by the inhabitants of a village to distribute the lump demand.
† *Ywagaungs* are assistants or deputies of village headmen.

profits from which were considered in making income-tax assessments was exempt from land rate under section 48 of the Income-tax Act. Hitherto, in Akyab at any rate, owing to the defective wording of Land Revenue Direction 75, clause (2), the exemption had been confined to land-owners occupying their own property.

*Akyab.*

# CHAPTER IV.

## Fishery Revenue.

14. There was a remarkable decline in the fishery revenue. The demand from leased fisheries fell by nearly Rs. 2,17,000, and that from net licenses by over Rs. 8,500, a total decrease of over Rs. 2,25,500.

**Demand.**
*Statement VI, page 43.*

(i) Mergui was responsible for the greater portion of the increase from net license fees reported last year, and it now returns the largest decrease (Rs. 4,115). Several reasons are given by the Deputy Commissioner. More than half of the decrease is said to have been only apparent, because the figures for 1905-06 included collections on account of 1904-05, a statement somewhat difficult to understand, as the fee for a license ought to be collected before its issue. There is alleged to have been over-fishing in previous years and a falling off in the size of the shoals of prawns visiting the coast. It is also stated that the date, 1st September, mentioned in Fisheries Instruction 10, by which the *Thugyis* must submit to the Township Officer lists of persons who have applied to them for licenses is too early for Mergui, where net fishing does not begin until January. The fishermen object to pay the fees long before they commence fishing. It was only in May last that the 1st September was substituted for the 1st July, but the Financial Commissioner will consider the further alteration now proposed. All the districts of the Irrawaddy Division, except Pyapôn, showed a decline, Myaungmya returning the largest (Rs. 3,776), and Bassein (Rs. 2,392), Henzada (Rs. 1,949) and Ma-ubin (Rs. 1,940) following in order. In Myaungmya floods are said to have converted would-be net licensees into coolies, while in Bassein the high wages offered are alleged to have attracted Indian net-fishermen to the mills, and others fled on account of plague. The Commissioner considers that lack of supervision is the principal cause of the general decline. There were considerable increases in three districts of the Tenasserim Division, Amherst (Rs. 2,537), Thatôn (Rs. 1,079), and Toungoo (Rs. 1,116), due probably to the interest taken by the Commissioner in the matter and the energy of the respective Deputy Commissioners.

*Mergui.*

**Net license fees.**
*Statement VI, Columns 3, page 43.*

*Pyapôn.*
*Myaungmya.*
*Bassein.*
*Henzada.*
*Ma-ubin.*

*Amherst.*
*Thatôn.*
*Toungoo.*

(ii) The decrease in the demand from leased fisheries requires close consideration. In 1901-02 and 1902-03, there were increases of about Rs. 1,90,000 and Rs. 3,10,000 due to the subdivision of large fisheries, the prohibition of bunding and baling and the reservations recommended by Major Maxwell in the Bassein, Ma-ubin, Pyapôn and Myaungmya Districts. In 1903-04 and 1904-05 the rate of increase fell off and advances of about Rs. 77,600 and Rs. 64,500 were recorded. In 1905-06 and 1906-07 the advance was turned into a decline and a decrease of nearly Rs. 86,000 was followed by one of nearly Rs. 2,17,000, so that the figures of 1906-07 are only Rs. 3,35,817 above those of 1900-01, an average annual increase of about Rs. 56,000. As, however, Major Maxwell's proposals were mainly for purposes of conservation, this result is not unsatisfactory. Many years must pass before their full effect is realized. The Financial Commissioner had recently under examination the financial results of certain reservations proposed by Major Maxwell. These were calculated by setting off the loss of revenue from the reserved fisheries against the increase in the rents of those fisheries which were thought likely to benefit from the reservations. The results were not conclusive, but it is too early to judge. The chief contributors to the decline in 1906-07 in Lower Burma were Ma-ubin (Rs. 77,999), Pyapôn (Rs. 30,436), Bassein (Rs. 18,733), Tharrawaddy (Rs. 17,257), Myaungmya (Rs. 15,441), Henzada (Rs. 11,206) and Thatôn (Rs. 7,336). The immediate cause of the decreases in the Irrawaddy

**Leased Fisheries.**
*Statement VI, column 4, page 43.*

*Ma-ubin.*
*Pyapôn.*
*Bassein.*
*Tharrawaddy.*
*Myaungmya.*
*Henzada.*
*Thatôn.*

Division was the two bad seasons of 1904-05 and 1905-06 in succession, affecting the prices paid at the auctions early in 1906. In Tharrawaddy, the previous year's floods had damaged fisheries besides destroying crops and producing general poverty. In Thatôn the sea had destroyed several valuable fisheries. Mr. Clayton (Deputy Commissioner, Ma-ubin) thinks that the efficient execution of Major Maxwell's proposals is responsible for decreased rents. He deplores the obstacle to the formation of Co-operative Credit Societies by fishermen caused by the condition that four-fifths of the members must be cultivators. It is permissible for the Local Government to register fishermen's societies upon special terms and the Financial Commissioner will consider any proposals made for this purpose. The history of Co-operative Societies in fishing villages is not, however, encouraging. The Deputy Commissioner, Pyapôn, discusses the encroachments of cultivators on fisheries especially in the Kyaiklat Township. The Commissioner thinks that the fisheries there must disappear with the spread of cultivation and the deposit of silt. The subdivision of the Tharrawaddy fisheries (alluded to on page 19 of the Report for 1904-05) has been carried out, and Maung Thet, one of the Ma-ubin *Inkunwuns* has subdivided the larger Hanthawaddy fisheries. In Henzada, according to the Deputy Commissioner, all fisheries are sold for one year only and the Commissioner considers that some experienced officer should subdivide the fisheries. The Commissioner appears to have forgotten the correspondence of 1905 in which the Financial Commissioner approved his proposals for subdivision. He is requested to explain what action was taken in this matter. From the Deputy Commissioner's report it appears that proposals for subdivision were sanctioned and proved unworkable.

*Sagaing.*
*Ruby Mines.*
*Katha.*

In Upper Burma there were large decreases in the Sagaing (Rs. 20,181), Ruby Mines (Rs. 12,061) and Katha (Rs. 11,750) Districts. These were due in the case of the two latter to the further adoption of Mr. English's proposals regarding a 'close' season and restrictions on the use of nets with very small meshes. The fisheries of the Ruby Mines District had been subdivided but the subdivision did not prevent the decline. As stated on page 17 of the last report the conditions imposed on lessees in consequence of Mr. English's investigations were brought into force in the Mandalay Division only in 1905-06. In 1906-07 they were extended to the Sagaing and Meiktila Divisions, their application to Magwe Division being sanctioned only in February last. The decrease of revenue in Sagaing was the result of their initial application in that district.

**Pearl Fisheries.**
*Mergui.*
*Tavoy.*

The Secretary of State sent two experts to examine the Mergui and Tavoy pearl fisheries at the beginning of 1907, and their report is awaited.

Meanwhile pump licenses continued to be issued at Rs. 400 each and the right to collect pearl-shells without apparatus (*i.e.*, diving pumps), green snails, seaslugs and *trochus* shells, continued to be sold by auction. The number of pumps licensed fell from 80 to 76, but the right to collect the above mentioned products fetched Rs. 19,700 as against Rs. 15,300 in 1905-06. The exports of mother-of-pearl fell by three tons to 89 and the value by Rs. 3,959 to Rs. 91,469. The exports of the other articles totalled 133 tons of the value of Rs. 39,180.

**Remissions.**
*Prome.*

Although remissions rose largely by Rs. 19,549 or over 200 per cent. they were still under the average since the year 1901-02. Prome alone contributed over one-third (Rs. 10,150) of the total increase, because the Irrawaddy did not connect with the Inma swamp.

**Outstandings.**
*Hanthawaddy.*

Outstandings increased by Rs. 8,003 to Rs. 64,162. The increase was not considerable but the previous figures were already unusually high. Some loss was caused in Hanthawaddy by a Subdivisional Officer's erroneous action in releasing a surety, but the principal cause of the large outstandings in that district was the impoverishment of the tracts subjected to floods in 1905-06 and 1906-07.

*Mandalay.*

In Mandalay, the Deputy Commissioner reports that Land Revenue Rule 104 (1), which disqualifies from

bidding at fishery auctions persons who owe fishery revenue to Government has been disregarded. The Financial Commissioner recently noticed a similar statement regarding the corresponding rule in Lower Burma by the Deputy Commissioner, Ma-ubin, and he suspects that such disregard has had a considerable part in producing the large outstandings of fishery revenue reported from Mandalay and Ma-ubin. They are the districts with the largest fishery revenue in Upper and Lower Burma respectively, and the observance of the order regarding certificates of competence to bid at auctions of fishery leases gives trouble, but orders in force must be obeyed until they are rescinded.

*Ma-ubin.*

*Kadôn* Fisheries.
*Pyapôn.*
*Myaungmya.*
*Bassein.*

Only one out of seventeen *Kadôn* fisheries * was sold in Pyapôn as against four in 1905-06, but 14 out of 20 in Myaungmya were disposed of as against ten in the previous year. Rupees 5,280 from such fisheries were realised in Bassein against Rs. 4,865 in 1905-06.

The Deputy Commissioner, Ma-ubin, considers that they serve the purpose for which they were intended, *i.e.*, the supply of fish during the 'close' season and the detection of the ordinary lessees' attempts to poach.

*Pinlè damin* advances.
*Myaungmya.*
*Bassein.*

Some Rs. 10,000 in Myaungmya and Rs. 2,000 in Bassein were outstanding in *pinlè damin* † advances on the 30th September last. Application has been made to the Financial Commissioner for sanction to write off the former amount. No entry for future advances has been proposed in the estimate of Loans for 1908-09.

**Question of dispensing with security.**

The Financial Commissioner awaits complete lists of fisheries with notes where subdivision is possible, from Commissioners before addressing Government on the question of dispensing with security for fishery rents. The opinions expressed on the proposal are not generally favourable. The dislike of Deputy Commissioners to accept the responsibility of dispensing with security is illustrated by the fact that little use has been made of the orders contained in Fisheries Instruction 5 regarding the acceptance of partial or personal security.

**Enquiry into the Mandalay fisheries.**

The Deputy Commissioner (Major Townsend) carried out the enquiry into the fisheries in the Mandalay District referred to in the last report and his proposals are now under the Financial Commissioner's consideration.

**Fishery Surveys.**

Fishery surveys were dealt with in the Land Records Report.

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* *Kadôn* fisheries consist of large flooded tracts in which the right to use a single kind of fish trap called *Kadôn* is permitted during *Waso* and *Wagaung* (June and July) only. See page 20 of the Report for 1904-05.

† *Pinlè damin* fishermen fish at sea and in the larger estuaries.

# CHAPTER V.

## Miscellaneous Land Revenue.

MISCELLANEOUS LAND REVENUE. *Statement VII, page 44.*

15. With increased activity in the oilfields, the total receipts classed as Miscellaneous Land Revenue rose by nearly one and a quarter lakhs to close on 25 lakhs. The increase in Miscellaneous Land Revenue from about 11¾ lakhs in 1900-01 to the amount realized in 1906-07, is almost entirely due to the increased output of oil. All other heads but the rent of town lands and fines under the village law show an actual decrease and the increase under the former head is less than Rs. 22,000.

### (a) Rent of Town Lands not credited to local funds.

The receipts under this head rose by Rs. 4,377 to Rs. 83,206. The only individual increases over Rs. 1,000 were in Mandalay (Rs. 3,204) and Hanthawaddy (Rs. 1,731). In Mandalay the increase was due to more prompt collection; there had been a decrease due to delay in the previous year. In Hanthawaddy it was due to the issue of new leases. Individual decreases of over Rs. 1,000 occurred in Bassein (Rs. 1,436) and Tharrawaddy (Rs. 1,238). The former was due to the refund of premia realized from the sale of leases in the town of Yegyi in view of the decision not to transfer thither the headquarters of the Subdivisional Officer, Ngathainggyaung. The decrease in Tharrawaddy was due to the transfer of receipts creditable to Municipal funds but hitherto credited to provincial revenues. Tharrawaddy contains an unusual number of towns, the rents of land in which are creditable to local funds. One peculiar feature of the returns, although not new, is the absence of receipts in Mergui and the minute amount of those in Tavoy. The Deputy Commissioners are requested to explain.

*Statement VII, Column 2, page 44.*
*Mandalay.*
*Hanthawaddy.*
*Bassein.*
*Tharrawaddy.*
*Mergui.*
*Tavoy.*

Town Surveys and Town Land Rolls.

The subject of town surveys and of town land rolls is dealt with in paragraph 5 and Statements IV and V of the Land Records Report for 1906-07. The Settlement Commissioner and Director of Land Records is now charged with the immediate supervision of the Town Survey scheme. While the cost of original surveys and of demarcation is to be borne by Government, half the cost of Supplementary Survey is to be met by local funds (municipal, town, district and district cess). It has been decided, moreover, not to levy land revenue in either Upper or Lower Burma, upon lands held by possessory title. Rangoon, Bassein, Mandalay and Moulmein are excluded from these orders. Town land questions were of old standing in them, and special orders already existed.

### (b) Rents, Royalties and Fees on other Minerals.

The receipts derived from the rents, royalties and fees on minerals other than petroleum, rubies, jade and amber, fell by Rs. 516 to Rs. 39,244. There were three individual increases and four decreases of over Rs. 1,000, the former in Bassein (Rs. 2,500), Mergui (Rs. 1,858), and Myaungmya, (Rs. 1,415), the latter in the Ruby Mines District (Rs. 2,258), Rangoon (Rs. 1,810), Mandalay (Rs. 1,086), and Hanthawaddy (Rs. 1,020). The Deputy Commissioner's explanation of the increase in Bassein is that in 1906-07 potters in the Ngathainggyaung Subdivision took out separate licenses to extract clay instead of combining and working on the clay extracted under one license.

*Statement VII, Column 3, page 44.*
*Bassein.*
*Mergui.*
*Myaungmya.*
*Ruby Mines.*
*Rangoon.*
*Mandalay.*
*Hanthawaddy.*

But this change could scarcely produce such an increase unless one workman can extract clay sufficient for a great many potters. The Deputy Commissioner seems to forget that the fee is Rs. 5 per workman and not Rs. 5 for a license covering any number of workmen. In Mergui about half of the increase was due to increased royalty on tin and half to surface rent from prospecting licenses. An expert was engaged on behalf of Government in studying the tin industry for some months in Mergui. One important point appears to be the difficulty of working in the dry season owing to the absence of water. The decrease in the Ruby Mines was forecasted in the previous report. The supplies of tourmaline gave out. In Rangoon the decrease was due to the fact that of the previous year's collections more than half were the arrear collections of 1903-04 and 1904-05. Apparently, the Deputy Commissioner included arrear collections although the instructions for filling up Statement VII do not contemplate this. A proposal was made during the year under review to increase the rate of land revenue on lands in Rangoon which were used for the extraction of clay and which had been granted by Government, under deeds, which reserved land revenue but did not reserve the right to clay. The Financial Commissioner decided that it was not worth while to alter a rate in force for more than 50 years, in order to secure a small increase to Government revenues. In Mandalay the decrease was due to lessened activity in building operations in Maymyo and the consequently reduced demand for licenses to quarry clay and limestone. The actual receipts on account of minerals other than petroleum, rubies, jade and amber are not and have never been of much importance. But there is not even much to record of promise for the future. Coal prospecting licenses were taken out in Bassein and Henzada. In the latter district the area which it is hoped to exploit was the object of Government interest over 20 years ago. It has now been rendered more accessible by the railway from Henzada to Kyangin, which will run within 12 miles of the coal-field.

The Local Government has recently asked the Financial Commissioner to advise whether royalties on the extraction of clay should be abandoned, since the revenue obtained is small, it is desirable to encourage the building industry, and potters are a poor class. On the other hand, the unlicensed extraction of clay might lead to unsightly and insanitary excavations.

The Financial Commissioner has, in consulting Commissioners, extended the Local Government's enquiry to the case of other minerals such as limestone the revenues from which are reported in Statement VII. In view of this fact, it is unnecessary to deal at present with a suggestion by the Deputy Commissioner, Thatôn, to regulate the transport of such minerals.

## (c) Fees, Rents, Royalties on Petroleum, Rubies, Jade and Amber.

The receipts under this head rose by a little over a lakh to nearly 20½ lakhs. The increase was contributed almost entirely by the Yenangyaung (Rs. 97,287) and Singu (Rs. 67,742) oil-fields in Magwe and Myingyan Districts respectively. The Yenangyat oil-field in Pakôkku District returns another decrease of nearly half a lakh. Its output is now less than one-third of the Singu output, which again does not attain one-half of that of Yenangyaung. The increase in the Yenangyaung output is attributed "to increased activity * * consequent on the advent of Messrs. Jamal Brothers & Company and the Rangoon Oil Company." The Rangoon Oil Company sank a successful bore in the north of the Yenangyat field but the production of the old bores in this field continued to decrease. The reports submitted by Mr. Pascoe, the geological expert, who examined the oil-fields during 1906, have been considered and orders have been passed regarding the plugging of abandoned bores, the resumption of well sites in the Twinzas' reserve for breach of condition and the disposal of sites thus resumed. The small oil winning industry in the Akyab and Kyaukpyu Districts still lingered on during 1906-07. Messrs. Jamal Brothers, a firm which has recently entered upon operations at Yenangyaung, showed intentions of commencing work in Kyaukpyu, but were deterred by difficulties of

*Statement VII, Column 4, page 44.*

*Magwe.*

*Myingyan.*

*Pakôkku.*

*Akyab.*

*Kyaukpyu.*

communication and the prevalence of malaria. The Burma Oil Company abandoned its search for oil in Prome and has now discontinued the borings for oil in Thayetmyo, which it commenced in 1903.

*Prome.*
*Thayetmyo.*

Messrs. Jamal Brothers still persevere in the latter district, although with little encouragement. The right to collect Jade in Myitkyina District fetched a larger sum and an increase of Rs. 14,670 was realized in the receipts under the head now dealt with although the few hundred rupees derived from the Ruby mines at Nanyaseik in 1905-06 fell to Rs. 30 in 1906-07.

The amount of the profits of the Ruby Mines Company at Mogôk accruing to Government fell by Rs. 22,720 to Rs. 57,590, the fixed rent of two lakhs remaining the same as before. This was due to further expenditure on the drainage tunnel referred to in the last report, and to the flooding of a mine. The actual value of the stones obtained rose from a little over $13\frac{1}{2}$ lakhs to nearly $16\frac{3}{4}$ lakhs, while royalties from Native miners amounted to roughly three lakhs against two and a quarter in the previous year.

*Ruby Mines.*

## (d) Receipts under the Village Act and Regulation.

The total receipts remained almost stationary. There were large increases in Amherst, Toungoo, Hanthawaddy and Tharrawaddy. Postponed collections were the cause in Hanthawaddy, nothing is said in the case of Tharrawaddy, and the Deputy Commissioners, Amherst and Toungoo, were more strict or crime more rife.

*Statement VII, Column 5, page 44.*
*Amherst.*
*Toungoo.*
*Hanthawaddy.*
*Tharrawaddy.*

There were large decreases in Prome, Pegu and Ma-ubin. Cattle thefts were less numerous in Prome. No clear explanation is given in the case of Pegu and none at all in the case of Ma-ubin.

*Prome.*
*Pegu.*
*Ma-ubin.*

## (e) Survey Fees for Pottas.

The fees realized from surveys for pottas remained practically stationary. With the ever increasing tendency to encourage the occupation of land without written title, these receipts are bound to decrease. In the Pegu Division, where grants are not issued at present, no fees were received except for surveys of lands in the suburban area of Rangoon, to which special orders apply, or of lands required for the cultivation of new products, like rubber in Pegu. Some fees other than fees for surveys of pottas were also wrongly credited to that head in Pegu. Large individual increases or decreases in other divisions are generally due to the employment of special grant officers, as in Thatôn or to the diminution of unappropriated and readily cultivated land, and consequent decline in the number of applications for pottas, as in Toungoo.

*Statement VII, Column 6, page 44.*
*Rangoon Town.*
*Pegu.*
*Thatôn.*
*Toungoo.*

## (f) Other Miscellaneous Land Revenue.

Receipts under the head of "Other Miscellaneous Land Revenue" rose by about Rs. 14,000 to over Rs. 66,000.

*Statement VII, Column 7, page 44.*

This sum, however, is still below that obtained in 1900-01, and the increase is principally due to a change of classification in the Rangoon Land Revenue Account Registers. In 1905-06, apparently the land revenue due on lands in the area transferred from Hanthawaddy and that due on land in the unextended town were credited as ordinary land revenue and shown in Statement I. In 1906-07 only the former seems to have been shown in Statement I. The Collector of Rangoon is requested to explain why this distinction was made in order that definite orders may be passed as to the future method of exhibiting receipts from land revenue (as distinguished from rents) in towns.

*Hanthawaddy.*
*Rangoon.*

*Bassein.*

The increase of Rs. 2,097 in Bassein was due to the inclusion of "recoveries on account of survey charges," not previously shown in the monthly Revenue Collection Statement. Considering that the head "Recoveries on account of survey charges" is sub-item (ii) of item 18 in the monthly statement the Financial Commissioner regards the previous omission of these receipts as a careless oversight.

*Akyab.*

The rise of Rs. 1,738 in Akyab was due to an increase in the surplus proceeds of land sold for default of revenue.

*Mandalay.*

The decrease of Rs. 3,082 in Mandalay is only apparent. As mentioned in the last report, there was an arrear credit in 1905-06.

*Prome.*

In Prome the prevalence of plague affected trade and several sand banks, known as the "Broker sites," did not sell well when disposed of under Land Revenue Direction 8.

# CHAPTER VI.

## Settlements.

*(Written by the Offg. Settlement Commissioner and Director of Land Records.)*

16. Mr. T. C. Wilson, I.C.S., was Settlement Commissioner throughout the year.

**Settlements—General.**

During the year of report, Settlement operations were in progress in nine districts—three less than last year.

The Parties at work were as follows:—

| *In Lower Burma.* | *Districts or portions of districts in which work was in progress.* |
|---|---|
| One Original Settlement party ... ... | ... Mergui. |
| One Revision Settlement party ... .. | ... Amherst. |
| One Revision Settlement party ... .. | (*a*) Myaungmya, Ma-ubin, Pyapôn. (*b*) Pyapôn. |
| One Summary Settlement party ... ... | ... Sandoway. |
| *In Upper Burma.* | |
| One Original Settlement party ... ... | ... Pakôkku. |
| One Original Settlement party ... ... | ... Lower Chindwin. |
| One Revision Settlement party .. ... | ... Minbu. |

Figures showing the area dealt with, the expenditure incurred, and the cost per square mile and per cultivated acre of all operations in progress, are shown in Statement XV of the Appendices. The figures in this statement have been compiled in the same way as those given in the similar statement in last year's Report.

*Pages* 58-59.

The total cost of the original settlement of Mergui, which was completed during the year, was Rs. 54,475 or just over 10 annas per acre. The comparatively high cost is due to the extremely scattered nature of the cultivation and the difficulties of communication, also to the cultivated area being small. The revision settlement of Amherst, begun during the year, has so far cost approximately 5 annas per acre. The revision settlement of Ma-ubin, Myaungmya and the Kyaiklat Township of Pyapôn was completed at a total cost of Rs. 54,500 or a little over $2\frac{1}{2}$ annas per acre, the small cost being due to the large extent and compactness of the cultivated area. The revision settlement of the rest of the Pyapôn District was begun and the cost per acre for the completed area so far has approximately been the same as in last year's area. The summary settlement of Sandoway was completed at a cost per acre of a little less than $7\frac{1}{2}$ annas; here, too, cultivation was extremely scattered and the total area dealt with, small. The original settlement of Pakôkku was in progress throughout the year and has so far approximately cost nearly 11 annas per acre. Original settlements in Upper Burma naturally cost more than in Lower Burma, as the work is very much more complicated, the same ground having to be worked over for three or four years instead of for only one year as in Lower Burma. The original settlement operations in the Lower Chindwin District and the revision settlement operations in the Minbu District were also in progress throughout the year, costing so far just over $4\frac{3}{4}$ and 4 annas respectively per acre, the comparatively low cost being due to the compactness of the cultivated area.

Statement XVI of the Appendices shows the financial results of the settlements for which the rates were notified during the year 1906-07. The total enhancement obtained is Rs. 7,09,239 or $2\frac{1}{2}$ times as much as in the previous year, the enhancement in Ma-ubin, Myaungmya and Pyapôn alone more than accounting for the increase.

*Pages* 58-59.

17. Recess work in Mergui was inspected in August 1906 and found to have been very well done. The Report was completed by the 31st of August. The Conference was held at Mergui on the 7th December, the members present being Lieutenant-Colonel J. J. Cronin, I.A. (officiating Commissioner, Tenasserim Division), Mr. T. J. Metcalfe (Deputy Commissioner, Mergui), and the Settlement Commissioner.

**Settlements—Lower Burma.**
*Mergui.*

Mr. A. G. Gahan (Subdivisional Officer, Maliwun) and Mr. A. P. Nolan (Superintendent of Land Records) were also in attendance. The Settlement Officer, Mr. C. M. Webb, I.C.S., was thanked by the Local Government for the excellence of his work. New rates were notified with effect from the 1st July 1907.

*Amherst.*

The party was converted into a Revision Settlement party (Lower Burma No. 1) and moved to Moulmein in October 1906, to begin the revision of Amherst District. Field work was inspected in March and pronounced to be generally well done. The field work of the area selected for this year's work was completed. Mr. Webb, on the completion of the Mergui Settlement, went on furlough and was succeeded by Mr. G. P. Andrew, I.C.S. Mr. T. Couper, I.C.S., and Maung Kyaw Zan U were Assistant Settlement Officers with this party throughout the year.

*Ma-ubin, Myaungmya and Pyapôn.*

The recess work of Lower Burma Revision Settlement Party No. 2, in the Ma-ubin and Kyaiklat Townships and a small area of Moulmeingyun Township was inspected in September 1906, and found to be satisfactory; the year's work was completed in due time, the report being dated 26th October 1906. The Conference was held at Ma-ubin on the 10th and 11th January 1907, the members present being Major F. D. Maxwell, I.A., C.I.E. (Commissioner, Irrawaddy Division), Messrs. E. N. Drury, H. Clayton, I.C.S., and H. L. Stevenson, I.C.S. (Deputy Commissioners respectively of Myaungmya, Ma-ubin and Pyapôn), and the Settlement Commissioner. The new rates were notified with effect from the 1st July 1907.

*Pyapôn.*

The same party completed the field work of the rest of the Pyapôn District during the year. This was inspected in April 1907 and found to be well done. This party was throughout the year under the charge of Captain T. L. Ormiston, I.A., as Revision Settlement Officer, except for six weeks in January and February when he had to take privilege leave to undergo anti-rabic treatment and from the 25th May onwards when he officiated as Deputy Director of Land Records; on both occasions Mr. D. F. Chalmers, I.C.S., officiated for him. The Assistant Settlement Officers were Mr. G. P. Andrew, I.C.S., till he assumed charge of the Amherst Settlement and Maung Ein Da throughout the year. The headquarters throughout were at Myaungmya.

*Sandoway.*

The summary settlement in Sandoway was completed and the Report was submitted during the year. In accordance with the orders of the Local Government, the Settlement Commissioner's Note on the Report was written without holding the usual conference with the local officers. No orders were passed on the report before the close of the year under report.

**Settlements—Upper Burma.**

*Pakôkku.*

**18.** Upper Burma Settlement Party No. 3 continued the settlement of Pakôkku. Recess work was inspected in August 1906, and field work in March 1907. Tracting and soil classification were carefully and intelligently carried out and holding-marking, which was thoroughly checked, was found to be quite satisfactory. Captain F. C. Owens, I.A., Settlement Officer, who had proceeded on six months' leave in May 1906, resumed charge on the 17th November 1906 from Mr. C. H. Duffin, Assistant Settlement Officer, who officiated as Settlement Officer during Captain Owens' absence. Mr. Duffin, except for the period when he officiated as Settlement Officer, and Mr. W. S. Morrison, I.C.S., and Maung So were Assistant Settlement Officers throughout the year.

*Lower Chindwin.*

The settlement of the Lower Chindwin was continued by No. 4 Party. The Settlement Commissioner, under orders from the Local Government, spent a month during July and August 1906 with the Settlement Officer visiting all the typical tracts in the district. Mr. J. P. Hardiman, I.C.S., was Settlement Officer till 4th April 1907 when he proceeded on six months' leave and Mr. C. W. Dunn, I.C.S., Assistant Settlement Officer, acted for him. Maung Po Win, Myoôk, was appointed Assistant Settlement Officer on the 13th May 1907 to fill the vacancy in the staff. Maung Po Saw was Assistant Settlement Officer throughout the year and Maung Po Myin,

Myoôk, was appointed Assistant Settlement Officer on the 12th September 1906 to complete the sanctioned staff.

*Mandalay Canal Area.*

The revision settlement of the Mandalay Canal Area was completed by No. 5 Party, the report being dated the 30th August 1906. The headquarters of this party were moved to Minbu in June 1906. Recess work was inspected in August 1906. The Conference was held at Mandalay on the 4th January 1907, the members present being Mr. D. H. R. Twomey, I.C.S. (Commissioner, Mandalay Division), Major E. C. Townsend, I.A. (Deputy Commissioner, Mandalay), Mr. G. C. Stawell (Superintending Engineer, Irrigation Circle), Mr. J. Haddock (Superintendent of Land Records), and the Settlement Commissioner. Mr. Gibson, Revision Settlement Officer, was also present. The report was still under the consideration of Government at the close of the year.

*Minbu.*

The revision settlement of Minbu, begun by a detachment of No. 5 Party in the previous year, was continued by the whole party. Recess work was inspected in August 1906 and field work in February 1907. The work, as is usual with Mr. Gibson, was found to be efficiently carried out, and the work of Mr. W. J. Keith, I.C.S., Assistant Settlement Officer, was commended. Field work was nearly completed during the year. Mr. R. A. Gibson was Revision Settlement Officer throughout the year. The Assistant Settlement Officers were Mr. D. F. Chalmers, I.C.S., till the 1st November 1906, and from the 24th December 1906 till the end of the year Mr. W. J. Keith, I.C.S.; and Maung Byaung and Maung San Ya for the whole year.

*Kyauksè, Mandalay and Meiktila.*

New rates were notified on the 29th August 1906 for the Kyauksè District for ten years with effect from the 1st October 1906. On the 20th September 1906 new rates were notified for the Samôn Valley tract of Meiktila District for five years from the 1st October 1906. New rates for the Mandalay District, excluding the Canal tract, for ten years from the 1st September 1906 were also notified on the 1st August 1906.

*Settlement Instructions.*

**18A.** Revised "Instructions for Revision Settlements in Lower Burma" and "Instructions for Original Settlements in Upper Burma," which had received the approval of Government, were issued during the year.

# CHAPTER VII.

## Transfers, Tenancies and Agricultural Advances.

[*Written by the Officiating Deputy Director of Land Records.*]

**Land Transactions.**
*Statement XI, page* 50.

19. As compared with the previous year the areas of land sold and mortgaged have declined respectively ·54 and 16·48 per cent., while those of land redeemed and on mortgage at the end of the year have risen 12·85 and 6·81 per cent. respectively. The rates per acre of land sold, mortgaged and on mortgage at the end of the year show a respective rise of ·28, 3·04 and 6·28 per cent. The rise in the price of land is due to the rise in the value of paddy and to the increase of population and decrease of cultivable waste, and explains generally the figures as to area dealt with. The increased value of land allows less land to be sold or mortgaged to obtain the sum required and the increased value of the crop allows of larger redemptions. The increase of the area on mortgage at the end of the year is explained by the recent declaration by Government of its intention to discourage the passing of land into the hands of non-cultivators. Non-cultivating mortgagees have accordingly preferred to let mortgages on land, to which the mortgagors have not obtained proper rights of transfer stand over, in the hope of being paid voluntarily knowing that they have no hope of obtaining payment by compulsion. This factor has also reduced sales of similar land, and consequently has had some effect in reducing the total area sold. Projects of legislation for dealing with the alienation of land by agriculturists continued to be discussed during the year.

*Sales.*

The area sold in Hanthawaddy decreased by over 25 per cent. and its value by more than 31 per cent., which is explained as being due to the pronouncement of the intention of Government to resume land in the hands of non-agriculturists on which rights of transfer had not accrued. A decrease, proportionately rather greater, in Tharrawaddy is not explained, but it is to be noticed that the decrease in its value is more than counterbalanced by the increase in value of the land mortgaged; this will be commented on hereafter. A small decrease, both in area and value, in Mergui is explained to be due to the good season, while in Thayetmyo, though the area decreased, the value was nearly the same as last year. In Katha a small decrease in area is explained by the difficulty the communal tenure places in the way of sales. In Kyauksè, while the area decreased, the value considerably increased owing to the high price of paddy. Noteworthy increases both in area and value are recorded, in Bassein 12 and 24 per cent., Myaungmya 9 and 18 per cent., Pyapôn 21 and 73 per cent., Thatôn 17 and 2 per cent., and Amherst 40 and 38 per cent. respectively. The reasons given are: in Bassein, agriculturists selling off their land and emigrating and others selling for want of cash to pay off their old debts and replenish stock; Myaungmya, bad seasons, cattle disease and debt; Pyapôn, Government's policy discouraging non-agriculturists holding land; Thatôn and Amherst relinquishment to the mortgagees of lands depreciated by the inroads of the sea. Elsewhere there were increases to a less amount which are explained as being due in Prome, Henzada, Minbu, Sagaing, Meiktila and Myingyan to a bad season; in Sandoway to the clearing up of mortgages effected in previous bad seasons; in Kyaukpyu to good prices for paddy; in Tavoy to land speculation near Tavoy town; in Mandalay to the improvement of land in the canal tract and in Pegu to the improved supply of non-Burman labourers employed by non-Burman landowners. Decreases in the value per acre of land sold are explained as being due in Akyab to the bad harvest, in Henzada to a return of prices to their normal level after a period of inflation caused by acquisition of land for the railway, and in Thatôn to the depreciation of land caused by the inroads of the sea and also to fraudulent understatement of value of land taken over by mortgagors in settlement of debts,

to escape stamp duty. Increases of the value per acre are reported as due in Kyaukpyu to the high price of paddy, in Pegu and Tharrawaddy to the decrease of culturable waste, and in Amherst to an increased demand due to immigration from Thatôn of cultivators whose land has been washed away by the sea. Of the 29 districts reported on six show a decrease and 23 an increase of sales. Finally, it may be noted that in Lower Burma the sales in each district except Kyaukpyu, Sandoway, Tavoy and Mergui, exceed 10,000 acres, while in Upper Burma the sales in no district approach that area.

*Mortgages.*

The districts showing large variations from last year's figures of new mortgages in area and value are: Decreases—Hanthawaddy, 33 and 46 per cent.; Pegu, 29 and 25 per cent.; Bassein, 23 and 13 per cent.; Pyapôn, 36 and 25 per cent.; Thatôn, 41 and 41 per cent.; Magwe, 21 and 6 per cent., respectively. Increases—Henzada, 377 and 427 per cent.; Tharrawaddy, 30 and 54 per cent.; and Toungoo, 36 and 37 per cent., respectively. The remarkable increase in Henzada is explained by the long break in the rains in August 1906 causing expectation of another bad season to follow that of the previous year; as will be seen later the favourable ending of the season caused a great increase in the amount of redemptions. In Hanthawaddy the decrease, as in the decrease in sales, is said to be due to Government's policy regarding non-agriculturists. In Pegu and Bassein last year's figures are said to have contained a number of mortgages of previous years, then first brought to notice, which, with the increase of sales, accounts for the decrease. In Magwe the decrease is not explained, but in Pyapôn and Thatôn it accompanies an increase of sales, explained above. In the latter district also it is explained that Chetties are growing unwilling to lend money on land. In Toungoo the increase is stated to be due to cattle disease, and also to land being redeemed and mortgaged again at a lower rate of interest, presumably to other cultivators. In Tharrawaddy, where the increased value of land morgaged outbalanced the decreased value of land sold, the increase in new mortgages is said to be due to floods causing a need of funds to agricultural landowners who did not wish to part with their land. Elsewhere less noteworthy differences are explained as follows: Decreases—Sandoway, a good harvest; Amherst, the unwillingness of Chetties to lend money on land; Minbu, failure to report mortgages; Kyauksè, the exclusion from the report of usufructuary mortgages formerly included; and elsewhere the increase of sales. Increases—Akyab, a bad harvest; Ma-ubin, floods and Mergui, want of cattle. Meiktila alone shows no new mortgages, 11 districts show an increase and 17 show a decrease of new mortgages. In Prome the mortgage value increased owing to small plots being mortgaged to neighbouring cultivators, and in Myingyan, owing to the small amount mortgaged happening to be valuable land. In Mergui it decreased owing to the unwillingness of Chetties to lend money on land, and in Tavoy, as regards gardens owing to the fact that the few gardens mortgaged were of poor quality while the previous year's figures for paddy land were abnormally high.

*Redemptions.*

There is a decrease in redemptions in Hanthawaddy of 18 per cent., which is not explained. Less important decreases in Akyab and Minbu are attributed to a bad season. No information is given in Katha, where there is also a decrease, as to the progress made in redeeming mortgages of communal land by means of Government advances, which would have been interesting. There were large increases in the following districts: Henzada, 154 per cent.; Amherst, 112 per cent.; Toungoo, 79 per cent.; Pyapôn, 44 per cent.; Bassein, Pegu and Myaungmya, 12 per cent. each. The causes given are, in Henzada the favourable close of the season; Amherst, the expansion of cultivation; Toungoo, redemptions to mortgage again at lower interest; Pegu and Bassein, a good season, and in Myaungmya, redemptions in order to sell outright. Perhaps this was also the reason in Pyapôn where the sales have increased, though no explanation is given. Minor increases in Kyaukpyu and Sandoway are explained by a good season. In Minbu, the Upper Chindwin, Meiktila and Myingyan there were no redemptions; in Thayetmyo, the Upper Chindwin and Meiktila the figures are the same as last year, while in 15 districts there is an increase and in eleven a decrease.

*Mortgaged area at the end of the year.*

In Meiktila District it is reported that no land was held in mortgage at the end of the year. Increases of area and value occur in 19 districts, and decreases in nine districts respectively. While the area has decreased in Hanthawaddy, Prome and Sagaing, the value has increased, the reverse being the case in Mergui, Thayetmyo and Magwe.

**Classification of occupiers of land.** *Statement XII, page 51.*

**20.** The areas occupied by agriculturists and non-agriculturists, both resident and non-resident, have risen since last year, but the percentage of area occupied by agriculturists to total occupied area which was 85·94 in 1904-05 and 85·27 in 1905-06 has fallen to 84·75, a decrease of ·52 as against ·67 last year. It is perhaps too early to ascribe this to Government's measures against the non-agriculturist occupant of land, but it is at any rate satisfactory to note that the downward tendency of these figures has slackened. The percentage of area occupied by resident to that occupied by total non-agriculturists, which was 39 in 1904-05 and 38 in 1905-06, was 37 in 1906-07, the decrease being uniform.

*Agriculturists.*

It is difficult to discover from the statement the percentages in the various districts, but when the figures are worked out it appears that the percentage of area occupied by agriculturists in Myaungmya was the same as that for the Province, while those in the following districts were higher: Katha and Meiktila 99, Magwe and Myingyan 98, Prome 95, Henzada, Mergui and Sagaing 93, Thayetmyo 92, Kyauksè 91, Sandoway 90, Kyaukpyu 89, Amherst, Minbu and Mandalay 88, and in the following districts lower: Thatôn 83, Tharrawaddy and Toungoo 82, Tavoy 81, Lower Chindwin 80, Yamèthin 77, Pegu 76, Ma-ubin 75, Akyab 73, Bassein and Pyapôn 70, and Hanthawaddy 69. The figures for the Upper Chindwin are obviously erroneous, being probably the number of persons and not of acres. The percentages in Akyab, Sandoway, Bassein, Tavoy, Thayetmyo, Sagaing, Katha, Kyauksè, Meiktila, and Myingyan are the same as last year; Magwe, Kyaukpyu, Toungoo, Mandalay, Mergui, Henzada and Lower Chindwin show increases, the largest, 3, being in Toungoo, while the other districts show decreases, the largest, 8, being in Yamèthin. As these percentages have not been worked out in the district returns, they have been little commented on except that the downward tendency of the figures has been generally noted. In Sagaing the decrease in the figures is ascribed to the transfer of 41 *kwins* to Myingyan, in which district, however, the figures remain as last year. In Magwe a wholesale re-classification of agriculturists and non-agriculturists explains the increase, and in Mandalay the issue of new leases gains the credit of increased areas occupied by agriculturists, while the percentage remains as last year. In Amherst the increased area is ascribed to fresh occupation and extensions, but the percentage shows a slight decrease.

*Resident non-agriculturists.*

Of the area occupied by non-agriculturists the percentage of area occupied by residents is higher than the provincial percentage in the following districts: Minbu 85, Lower Chindwin 73, Sandoway 60, Myingyan 56, Ma-ubin 55, Yamèthin 49, Katha 48, Kyaukpyu 46, Magwe and Tharrawaddy 45, Amherst and Sagaing 44, Bassein 42, Meiktila 41, Thatôn 40, and Myaungmya and Thayetmyo 39, and in the following districts lower: Henzada 33, Akyab 32, Prome 31, Toungoo 29, Hanthawaddy and Kyauksè 28, Pyapôn 26, Pegu and Tavoy 17, Mandalay 16 and Mergui 15. In Akyab, Amherst, Myingyan, and Thayetmyo, the percentages were the same as last year. In the following districts an increase is shown: Sandoway, Hanthawaddy, Tharrawaddy, Ma-ubin, Toungoo, Tavoy, Katha, Sagaing, Kyauksè, Yamèthin and the largest, 48, being in Katha, where last year no land was occupied by resident non-agriculturists; in other districts there was a decrease, the largest, 19, being in Meiktila. The increase in Sagaing is explained by the fact that the grantee of a grant *kwin*, formerly non-resident, had to reside on his grant. In Mergui the fact that land-owners were unable to pay their old standing debts to money lenders and merchants, is credited with an increase of area, but the percentage shows a decrease. In Toungoo the increase is ascribed to the decrease of non-resident landlords owing to the enforcement of the conditions of grants.

*Land rented continuously.*

The percentage of cases in which land has been rented continuously for five years and over to total cases of land rented for the whole Province was 32 in 1905-06, while this year it has fallen to 31. In the following districts the percentage was noticeably larger: Kyauksè 67, Minbu 56, Tavoy 54, Mandalay 53, and Hanthawaddy 44. No explanations are given for variations in these figures in the district reports.

*Tenants renting continuously.*

The percentage of tenants who have rented their land continuously for five years and over to total number of tenants was 15 in 1905-06 for the whole Province, while this year it fell to 13. In the following districts a higher percentage is reached: Kyauksè 32, Myingyan 28, Minbu 26, Magwe 24, Mandalay 21, and Tavoy 18. In Pegu the decrease in this percentage from 7 to less than 6, is said to be due to natives of India ousting Burman tenants of alien non-agriculturist landlords. Elsewhere the subject is not commented on.

*Area let.*

The area let at full rents has increased throughout the Province by 6 per cent. In Pegu the increase is ascribed to the increased area held by non-resident non-agriculturists. In Prome the bad season accounts for the decrease, while the increase in Henzada is due to a good season. In Mandalay the increase is ascribed chiefly to the fact that the landlords and their tenants have come to a better understanding, while the reduction in the waterlogged area complained of last year is also thought to be partly responsible for it. In Pyapôn an increase is noted. Here the native of India is said to oust the Burman even as a tenant when once the land is cleared and cultivation settled.

*Rent.*

The amount of money for which land was rented has risen 28 per cent. throughout the Province. In Ma-ubin a rise is ascribed to the expectation of a railway entering the district, and in Myaungmya to the importation of natives of India to work mortgaged lands. In Meiktila there was great destruction of betel-vineyards by the mischief of certain villagers, and consequently a rise in rent of the vineyards which remained intact. Generally the rise is ascribed to the rise in the price of paddy, and to increased demand for land due to increase of population and decrease of the culturable waste. In Sagaing, a decrease is due to large area of island land, formerly let at high rents, being now worked by the owners.

*Relations between landlord and tenant.*

In the Upper Chindwin relations between landlord and tenant were strained. In Kyaukpyu, Pegu, Prome and Thatôn the relations were said to be good, and elsewhere the subject is not mentioned. Tenancy legislation was under consideration during the year but a decision was not finally reached.

**Agricultural advances.**
*Statement XIII, pages 52-53.*

21. In the districts of Pegu and Thatôn there were no transactions in connection with agricultural advances, and in Kyaukpyu and Hanthawaddy there were no advances outstanding at the beginning of the official year. In all other districts there were such advances outstanding, amounting to Rs. 5,08,460, an increase of 30 per cent. on the previous year. Advances were made in every district except Sandoway, Pegu, Thatôn, Amherst and Tavoy, amounting to Rs. 8,56,788, an increase of 27 per cent. There were no remissions. Collections in all districts, except Northern Arakan, Pegu and Thatôn, amounted to Rs. 6,19,903, an increase of nearly 11 per cent. The balance outstanding in all districts, except Sandoway, Amherst and Tavôy, which had paid up their debt and Pegu and Thatôn which had none, was Rs. 7,45,345, an increase of over 46 per cent. The repayment of Rs. 61,490, or 4½ per cent. of the total amount advanced, was suspended during the year in 17 districts in amounts varying from Rs. 20 in the Upper Chindwin to Rs. 23,970 in Yamèthin. In all districts except ten, amounts varying from Rs. 65 in Katha to Rs. 58,695 in Hanthawaddy, the total being Rs. 1,67,363, more than double the amount last year and over 12 per cent. of the total advanced, were overdue at the end of the year. Of interest, rather more was in arrears at the beginning of this year than last, which with the larger interest consequent on the larger loans, brought up the total amount of interest due to

Rs. 57,031, an increase of over 22 per cent. No interest was remitted. The collections showed an increase of Rs. 6,268 or nearly 15 per cent., Rs. 328 was suspended in Sagaing and Rs. 123 in Akyab. The amount overdue at the end of the year was Rs. 9,552, an increase of 85 per cent. The total amount of principal and interest over-due at the end of the year was Rs. 1,76,915, nearly 2½ times as much as last year. The reasons given for advances are high prices of paddy and failure of *taungyas* in Akyab, floods in Hanthawaddy, failure of crops in Prome, cattle-disease in Myaungmya, need of seed grain in Magwe, and in Shwebo rinderpest and the desire to advance cultivation in the canal tract. In Hanthawaddy further floods caused a suspension of collection. The advances are described as popular in Bassein, Toungoo and Thayetmyo, becoming popular in Tharrawaddy, not very popular in Katha, not sufficiently attractive in Henzada and not much used in Mergui, unpopular with the cultivators in Salween District, and with Township Officers in Amherst. In Kyaukpyu efforts are being made to popularize them. The Deputy Commissioner of Shwebo suggests that the business of making these advances should be handed over to Co-operative Loan Societies. No misappropriations of these advances are reported, but the Deputy Commissioner of Myaungmya reports the conviction of three persons concerned in the personation of a man who was recommended for a loan and sent to jail before he could get it. In Katha personal security is not accepted. The Financial Commissioner is enquiring into the reason. He considers that mutual security by groups can and should be accepted in all districts.

*Commission to Thugyis.*

The questions whether village headmen receive commission for standing surety and whether they ought to get such commission have been answered variously. In Akyab, Northern Arakan, Hanthawaddy, Tharrawaddy, Minbu, Magwe, Lower Chindwin, Kyauksè, Meiktila and Myingyan, no commission is said to be given by borrowers to headmen for standing surety and the same answer is returned in Bhamo, the case reported last year being a solitary irregularity. The practice is said to exist probably in Prome, Ma-ubin, Pyapôn, Myaungmya, Bassein, Mandalay and Yamèthin. In Kyaukpyu few headmen are so well off as to withstand the temptation, in Amherst and Tavoy it is said to be only natural that the headmen should receive it. The Deputy Commissioner, Pakôkku, thinks it probable that they do and cannot understand how it could be thought that they do not. In Thayetmyo it is probable that they do, but the practice is not sanctioned by popular approval. The Deputy Commissioner, Ruby Mines, does not see why the headman should not receive a commission. In Henzada the headman expects it and in Myitkyina and Shwebo the practice prevails. The Deputy Commissioner, Katha, would not accept the headman as surety. As regards the question whether the headman ought to receive a commission, the Commissioner of Tenasserim thinks it is a private matter between the headman and the villager, and the Deputy Commissioners of the Ruby Mines and Yamèthin would not interfere except in bad cases. Those of Hanthawaddy, Amherst, Mergui and Meiktila think the practice should not be sanctioned, while those of Sandoway, Mandalay and Kyauksè think that it should. The Deputy Commissioners of Myitkyina and Sagaing propose that the headman should, instead, get commission from Government on the instalments repaid. The question was raised in paragraph 23 of the Report for 1905-06. The Financial Commissioner has no doubt that headmen are generally paid and he does not propose to forbid the practice.

**Land Improvement Loans Act.** *Statement XIII-A, pages* 54-55.

There were loan transactions under the Land Improvement Act in Amherst, Thayetmyo, Magwe, Myitkyina, Katha, Ruby Mines and Myingyan.

The only new loans were in Thayetmyo for clearing new grants and petty irrigation works and in the Ruby Mines to dig a tank.

The financial results of the working of agricultural loans is shown in Statements XIII, B, C and XIV. A general revision of the Rules and Instructions under both Acts was commenced during the year and has not yet been completed.

# CHAPTER VIII.

## Revenue Proceedings and Officers.

**Revenue Proceedings against defaulters.**
*Statement VIII, page 45.*

22. An increase on the large figures of 1905-06 for the recovery of revenue occurred as regards processes affecting property, but not as regards those affecting persons. Thus, while the number of notices increased by 6,190 or 15 per cent., of warrants of attachment of moveable property by 813 or 11.7 per cent., of warrants of attachment of immoveable property by 875 or 6·3 per cent., of sales of moveable property by 462 or 157 per cent. and sales of immoveable property by 682 or 34·9 per cent., the number of warrants of arrest decreased by 219 or 1·8 per cent., of persons arrested by 1,610 or 38·2 per cent. and of persons imprisoned by 15 or 18·75 per cent. These figures show that, while revenue was rendered more difficult to recover by two unfavourable seasons, officers made a genuine attempt to avoid issuing unnecessary processes against the person. The Local Government in its Resolution on the last report expressed the opinion that the reasons assigned in the last report for the increase then recorded were insufficient. The Financial Commissioner will therefore examine the reasons given for important variations in individual districts reported for 1906-07 with some minuteness. Under the head of "Notices" there were increases exceeding 1,000 in Henzada (2,236), Tharrawaddy (1,698), Thayetmyo (1,141) and Akyab (1,081). No explanation of the increases in Henzada and Tharrawaddy except the unfavourable seasons of 1905-06 and 1906-07 is given; for Thayetmyo a desire to expedite the revenue collections is mentioned, while in Akyab the decision to collect capitation-tax from Chittagonian immigrants furnishes ample excuse for an increase. In Ma-ubin and Thatôn decreases were perhaps due to efforts to meet the wishes of Government. Akyab now returns the largest number of notices (5,568), Henzada follows with 5,182, while Hanthawaddy and Tharrawaddy also show figures exceeding 3,000. In Upper Burma, Mandalay (2,497) Pakôkku (1,364) and Yamèthin alone have returns over 1,000. Taking warrants of attachment of moveable property next, there were large increases in Hanthawaddy (834), Prome (683) and Henzada (355) and large decreases in Bassein (387) and Ma-ubin (296). The unfavourable season is the explanation given for the increases. Nothing special is said about the decreases. Three districts in Lower Burma returned figures exceeding 1,000, Hanthawaddy (1,757), Myaungmya (1,144), and Ma-ubin (1,077). In Upper Burma, Mandalay (352) alone reports figures over 100. There were large increases in the number of warrants of attachment of immoveable property in Hanthawaddy (1,562) and Ma-ubin (691) and a large decrease in Thatôn (894). No explanation beyond the unfavourable season is given for Hanthawaddy and Ma-ubin. Nothing special is said regarding the decrease in Thatôn. Five districts in Lower Burma return figures exceeding 1,000. Hanthawaddy (2,360), Ma-ubin (2,110), Myaungmya (1,565), Henzada (1,299), and Tharrawaddy (1,234). In Upper Burma, Mandalay (165) alone exceeded 100. It will be seen that Ma-ubin and Myaungmya are still unduly prominent in the matter of warrants of attachment of property. The figures for sales correspond roughly with those of attachments, but the

*Henzada.*
*Tharrawaddy.*
*Thayetmyo.*
*Akyab.*
*Ma-ubin.*
*Thatôn.*

*Akyab.*
*Henzada.*
*Hanthawaddy.*
*Tharrawaddy.*
*Mandalay.*
*Pakôkku.*
*Yamèthin.*

*Hanthawaddy.*
*Prome.*
*Henzada.*
*Bassein.*
*Ma-ubin.*

*Hanthawaddy.*
*Myaungmya.*
*Ma-ubin.*
*Mandalay.*
*Hanthawaddy.*
*Ma-ubin.*
*Thatôn.*

*Hanthawaddy.*
*Ma-ubin.*
*Myaungmya.*
*Henzada.*
*Tharrawaddy.*

*Mandalay.*

proportion varies greatly. Thus in Henzada there were 341 sales of moveable property to 575 attachments, in Hanthawaddy 30 to 1,757. The proportion seems high in Henzada and the increase in the number of sales of moveable property in that district (339) was more than two-thirds of the total increase. Thatôn (58) had the next largest increase. The Deputy Commissioner has called for some of the proceedings to see whether they throw any light on the advance. The explanation of increases is the bad season. Ma-ubin is the only district besides Henzada, the figures for which under this head reach 100. In the matter of sales of immoveable property, Tharrawaddy (213), Myaungmya (198), Henzada (173) and Bassein (159) return the largest increases and Myaungmya (484) and Bassein (450) the highest total figures. No special explanation is given for any district. It seems unnecessary to examine decreases of processes and of proceedings affecting the person in any detail. It is sufficient to say that the Deputy Commissioners, Hanthawaddy and Prome, Mr. Cabell, and Messrs. Parlett and Fraser seem to have taken special care to avoid the unnecessary issue of these. The Deputy Commissioner, Sandoway, has effected some reduction in the number of commitments to jail but, as the Commissioner remarks, it is absurd that in Akyab there should be none and in Sandoway 32, even if it be allowed that, as the Deputy Commissioner represents, opium-consumers are bad revenue-payers. On a general review of the returns of processes and proceedings, it appears that the Deputy Commissioners, Henzada and Myaungmya, must pay attention to this matter in 1907-08 and that the Deputy Commissioners, Akyab and Kyaukpyu (Major Stone and Captain Langtry) taking into consideration the decision to assess Chittagonian immigrants, have made praiseworthy efforts to reduce the number of proceedings in their respective districts in circumstances of special difficulty.

*Henzada.*
*Hanthawaddy.*
*Thatôn.*
*Ma-ubin.*
*Tharrawaddy.*
*Myaungmya.*
*Henzada.*
*Bassein.*
*Myaungmya.*
*Bassein.*
*Hanthawaddy.*
*Prome.*
*Sandoway.*
*Akyab.*
*Henzada.*
*Myaungmya.*

It also appears that the main factors in the figures reported under this head are the character of the agricultural season and of the Deputy Commissioner. The amount for the realization of which application was made increased by nearly Rs. 44,000 or 3·87 per cent. and the amount realized by Rs. 77,000 odd or 8·68 per cent. These figures by themselves would justify some increase in the number of proceedings as they show that there was a little more to recover and that a considerable portion of it was obtained.

**Commission paid for the assessment and collection of revenue.**

*Statement IX, Part I, page 46.*
**(i) Circle Thugyis.**

23. The number of circle *thugyis* decreased by 33 in 1906-07 and there are now only 252 as against 375 in 1900-01. Thatôn, Akyab and Myaungmya show the largest proportional decreases since that year. It is difficult to draw any conclusion from this fact as to the effect of the change from circle *thugyis* to village headmen, since the revenues of Thatôn and Myaungmya have shown most divergent rates of increase in these years. The average commission rose to over Rs. 100 a month but it had nearly touched that figure in 1904-05. The unfavourable season of 1905-06 actually caused a set-back. The average need not increase since the better remunerated *Thugyis* might be the first to disappear, but ordinarily it should increase with the increase in the total collections. The principle enunciated by Mr. Bayne, regarding the effect of unusually large remissions of revenue on a *Thugyi's* commission and referred to on page 33 of the last report has been abandoned in the case of several Hanthawaddy *Thugyis*. The recurrence of serious floods in this district made it impossible to carry out the principle to its logical conclusion. In Thatôn the *Thugyis* whose circles are being eroded by the sea may deserve special consideration and the

*Thatôn.*
*Akyab.*
*Myaungmya.*
*Hanthawaddy.*
*Thatôn.*

Deputy Commissioner may represent their case. The Financial Commissioner still awaits the complete reports of Commissioners on the proposal that Township Officers should pay commission to *Thugyis* and headmen on tour.

(ii) Village Headmen
*Statement IX, Part II, page 47.*

The number of village headmen rose by 321. It now stands at 13,816 against 11,840, in 1901-02. The average commission rose from Rs. 115 to 120 or the same figure as in 1901-02. The highest district average in Lower Burma, that of Pegu, is Rs. 188 only. Commission was disbursed more promptly in the case of circle *Thugyis* and much more promptly in the case of headmen. In the Bhamo District money was taken out on tour by Township Officers in order to disburse commission on the spot. Delays in disbursing commission are attributed by several Deputy Commissioners to the natural disinclination of headmen to take long and expensive journeys in order to receive small sums but, seeing that sub-treasury officers can be empowered to pay commission, and that headmen can thus receive all commission due at the time of payment of the last instalment of any particular kind of revenue, this difficulty can be avoided. The Deputy Commissioner, Ma-ubin, reports a suggestion by his *Akunwun*, Maung Po Thin, that commission should be deducted before payment of revenue into the treasury or sub-treasury, and not after, as at present. The Commissioner does not think that its adoption would save work and the plan would cause confusion. Deduction before payment is the obvious method. The other has been followed because certain particulars are necessary and because deferment of payment until collections are complete acts as a stimulus to energy in collection. The Deputy Commissioner, Henzada, is doubtful whether ward headmen should be excluded from the number of revenue collecting headmen. But a reference to the instructions for filling up Statement IX shows that the commission to be entered is that payable on the collections of revenue falling under the Account head (not the Revenue but the Accounts Department's head) "I-Land Revenue" and he should enter all ward headmen who collect such revenue.

Methods of taking security.

No change was made during the year in the authorized methods of taking security, but the Financial Commissioner has lately had this matter under consideration and has addressed Government with a view to obtaining a general declaration of principles. It has been suggested, as noted last year that villagers should be responsible for their headman's defalcations. Mr. Gates agrees with Mr. Hall's views on this proposal. He thinks that it would make it possible for villagers to secure the removal of a worthy, but unpopular headman. He also thinks that an alternative suggestion to make a headman *ex-officio* responsible for the defalcations by other headmen in a certain area, is objectionable, because it deprives Deputy Commissioners of the warning which a refusal to furnish security, if an option is given, conveys. He leans to the view that bonds binding on the original signatories with regard to one another and to any successor of them appointed with their consent would be most suitable.

Defalcations.

Several defalcations were committed by headmen, but no revenue was actually lost. The acceptance by headmen of commission on the amount which they offer as security on behalf of recipients of agricultural advances is dealt with in Chapter VII of this Report. During the year the Financial Commissioner ruled that the limit of collections on which *Thugyis'* commission under Lower Burma Land Revenue Direction 147 should be calculated at the higher percentage must be taken once only for all the heads of revenue referred to therein, and not thrice, once for each head.

24. The area newly granted or leased for cultivation decreased by 11,852 acres.

(i) Area granted or leased for cultivation.
*Statement X, Column 2, page 48.*

In 1905-06 the figures were very nearly those of 1900-01. Then from 1901-02 to 1903-04 the figures were generally over 100,000. In 1904-05 a decline began with the suspension of the issue of pottas in the Pegu Division and has continued now for two years. The report regarding the suspension, referred to in the last Land Revenue Report, was submitted to Government and the continuance of the experiment for two years was sanctioned. As noted in the last report, it had been suggested that in certain areas the issue of

grants should be resumed. This suggestion was taken up in connection with the notification of the area round Rangoon under Chapter VII-A of the rules added to the Land and Revenue Act. The Financial Commissioner has recommended that the area to be notified in Hanthawaddy District under these rules and the area to be closed to occupation without documentary title should be identical. Mr. Cabell has already done some useful work in preventing the continued occupation by squatters of land required for suburban residential purposes. He has also submitted to Government a list of village lands within this area to be notified under Section 8 of the Town and Village Lands Act, so that landholders' rights cannot be acquired therein. The area (371 acres) shown in column 2 of Statement X against Hanthawaddy District represents lands leased in this suburban tract. Commissioners of Divisions in Lower Burma other than Pegu, have reported on a proposal to extend the suspension of the issue of grants to their divisions and the matter is now under the Financial Commissioner's consideration. The Commissioners of Irrawaddy and Tenasserim are favourable, the Commissioner of Arakan, a division in which there has never been the congestion of work which has occurred in the other three Lower Burma Divisions, hostile. The Financial Commissioner ordered, when on tour in the Pa-an Subdivision of the Thatôn District, that no more applications for grants should be received in that subdivision in view of the existing arrears. At the beginning of the year, eight thousand five hundred and ninety-six applications for grants or leases were pending, 10,663 new applications were received, 11,219 were disposed of, and 8,040 remained pending at the end of the year. Under 300 of the last total belongs to Upper Burma. In Amherst, Toungoo and Thatôn, the districts mentioned in the last report as having the largest number of pending cases, special grant officers were employed. Either the area applied for in each case varied largely for the two former districts, or, as is more probable, the number of applications rejected did, since, although the area granted or leased in Toungoo was more than twice that in Amherst, the number of applications disposed of was considerably less. At the close of 1906-07 Toungoo had 1,763 pending cases and Myaungmya, where, although 3,905 acres were granted or leased, only 413 applications were disposed of, 1,121; Thatôn, Amherst and Pyapôn followed with 906, 773, and 705. In no other district did the number reach 400. In Upper Burma as usual no leases were issued in the Minbu Division and in other divisions leases were either not issued at all, or only to a small extent, except as regards the Shwebo, Myitkyina and Mandalay Districts, where respectively 1,612, 342, and 312 acres were leased. In the case of Shwebo the completion of the Shwebo Canal and the projected Ye-u Canal offer a ready explanation. In the case of Myitkyina the leases were of land required for garden or orchard cultivation in the neighbourhood of Myitkyina town. The enquiry into the cause of the large area leased in 1905-06 referred to in the last report was made. It appeared that the Deputy Commissioner had issued leases in connection with the orders of Government (page 121 of Volume II of the papers on Settlement questions in Upper Burma) directing that surveyed lands should be assessed at Re. 1-8-0 per acre. In the absence of a proper survey staff he used the lease as a method of fixing the area to be assessed. It was pointed out that this was a mistake, but it was represented later that exemption was required for garden and orchard lands near Myitkyina itself, and leases, although on a smaller scale continued to issue in 1906-07. The question of issuing leases in the area which will be irrigated by the Môn Canal in the Minbu District has not been settled yet. The Financial Commissioner has asked the Commissioner to consider whether some of the land could be divided into squares as has been done on some Punjab Canals. As regards leases for rubber cultivation there is little of interest in the district reports. The firm mentioned in the last report as having cleared 628 acres near Shwegyin transferred their lease of 1,500 odd acres to two Ceylon planters with the

*Hanthawaddy.*

*Amherst.*
*Toungoo.*
*Thatôn.*

*Toungoo.*
*Myaungmya.*

*Thatôn.*
*Amherst.*
*Pyapôn.*

*Ruby Mines.*
*Shwebo.*
*Myitkyina.*
*Mandalay.*

*Minbu.*

*Toungoo.*

Financial Commissioner's permission. It was intended by the transferees to form a company, but the attempt proved unsuccessful and the lease was transferred once more, this time to the Mergui Rubber Company, a body which had already negotiated for land off the Mergui coast for rubber cultivation. The Financial Commissioner required the transferors in this case to accept shares in the company as part of the purchase price; and to bind themselves not to transfer the shares within five years without the Financial Commissioner's consent.

*Mergui.*

The area granted free for religious edifices increased by 31 acres to 220 acres. This is considerably over the average of the seven years ending with 1905-06, namely, 158 acres and ranging from 106 acres in 1900-01 to 189 in 1905-06. The figures in future may be expected to fall, since on a reference from Pegu, where large increases have occurred in the last three years, Mr. Gates has held that it is unnecessary to insist on grants being taken out for lands now occupied for religious purposes, although it cannot be shown that they are exempted from assessment to land revenue under Section 23 of the Lower Burma Land and Revenue Act.

**(ii) Area granted revenue-free for religious edifices.**

*Statement X, column 3, page 48.*

The area granted revenue free for public purposes is now shown separately in column 4 of Statement X, while in column 5 is exhibited the area granted or leased as *thugyisa*. This arrangement was finally adopted after reconsideration of the views expressed in paragraph 24 of the last report and that for 1904-05. It is not, however, yet possible to compare the area granted revenue-free for public purposes in 1906-07 with that granted in the more recent preceding years, because Deputy Commissioners have failed to give the previous year's figures separately for such areas and for *thugyisa* land, according to the division now adopted. Even the figures for 1906-07 are not free from doubt, as the Deputy Commissioner has omitted to explain the extraordinary figures of 52·52 acres reported from Pegu District. He is now requested to do so. The Financial Commissioner has excluded from Statement X three revenue-free grants made in Shwebo to men who had rendered service to Government during the years following the annexation of Upper Burma. The Deputy Commissioner had included them among *thugyisa* grants. That is incorrect, but it seems equally misleading to show them as revenue-free grants for public purposes, since column 4 of Statement X is meant to show the area granted under Lower Burma Land Revenue Rule 35, Upper Burma Land Revenue Rule 54A, and Lower Burma Town and Village Lands Rule 53 and the entry of an exceptional grant of the kind of those made in Shwebo would cause confusion. In future, if gifts of land with assignment of revenue are made under the orders contained in Government of India Revenue and Agricultural Department Circular No. 8—29-3, dated the 29th May 1906, to private persons, including village headmen, who have rendered special service, a new column may be added to Statement X to exhibit such grants. But up to the present no action has been taken under those orders. Next year Deputy Commissioners are requested to note for 1905-06 and 1906-07 the areas granted free for public purposes.

**(iii) Area granted revenue-free for public purposes.**

*Statement X, column 4, page 48.*

*Pegu.*

*Shwebo.*

As mentioned in the last report the proposal to assign land to headmen in Lower Burma without exemption from land-revenue in order to increase their income or improve their status was accepted by Government. Leases and not grants were to be issued, the area leased was not to exceed 25 acres and was to lie wholly within the headman's jurisdiction. Squatters were not to be evicted to furnish land for headmen, so that only waste or abandoned land was available. It appears that suitable land is scarce in most districts for only in Pyapôn and Thatôn were any leases made, eight in the former and one in the latter district. Before the recent orders issued, however, 1,498 acres had been granted in Pyapôn to 59 headmen. In 30 cases out of 59 the area granted exceeded 25

**(iv) Thugyisa grants and leases.**

*Statement X, column 5, page 48.*

*Pyapôn.*
*Thatôn.*

acres, the special conditions attached to the sanctioned form of lease were not imposed and the land granted did not always fall within the jurisdiction of the headman to whom grant was made. The Deputy Commissioner considers that it is desirable to bring these grants into line with the recent orders. He should represent the matter separately, if he thinks fit. The area newly granted as *thugyisa* in Upper Burma fell from 1,027 to 225 acres and indeed grants were made only in four districts and, only in one of these, Yamèthin to any considerable extent. In all Upper Burma Districts, the emoluments of headmen will bear increasing and even the 150 acres granted in Yamèthin will produce little effect. The Financial Commissioner hopes to see increased activity in this matter in 1907-08. No decision has yet been reached regarding the proposal referred to in the last report, to allow headmen in Upper Burma exemption from revenue due on their private land for the term of their office. The financial results are being ascertained.

*Yamèthin.*

**25.** In March last, Commissioners in Upper Burma were addressed with a view to the recalculation of the value of assignments of land revenue made up to the preceding 31st March as shown annually in Statement X-A. The orders of the Government of India are that these values are to be recalculated whenever revenue rates are revised. The Deputy Commissioner, Myingyan, has made a recalculation accordingly. The Deputy Commissioners, Kyauksè and Yamèthin, have not. They are requested to explain this apparent inattention to orders.

**Assignments of Land Revenue.**
*Statement X-A, page 49.*

*Myingyan.*
*Kyauksè.*
*Yamèthin.*

**26.** Four waste-land grants made under the rules of 1839-41 in Akyab came under the periodical resettlement provided for by these rules during the year. One was surrendered, in the case of two, an enhanced assessment has been imposed and the fourth has been resumed for failure to bring the prescribed area under cultivation. Two interesting points were settled by the Financial Commissioner. The deduction of one-fourth of the total area which is allowed for land to be used for buildings or as uncultivable is only to be made once and the cess is to be 5 per cent. and not 10 per cent.

**Waste-land grants under the old rules.**

*Akyab.*

**27.** The Directions under the Land Acquisition Act, 1894, were revised and brought up to date during the year of report though they were not finally notified until after the close of the year. The amendments and additions are somewhat extensive. Among the principal points dealt with are the definition of the limits within which it is desirable or admissible that Government or Municipal Committees should acquire land for the purpose of subsequently granting or leasing it for building purposes; the necessity for the exercise of care in the selection of officers to be appointed as Collectors under the Act, the legal position of Collectors and the irregular taking of possession of land in anticipation of formal sanction. The preparation of a revised Land Acquisition Manual can now be taken in hand. Award statements have not always received the attention which their importance demands. They have frequently to be returned because the areas shown in them do not agree with those published in the corresponding notification. Cases in which excessive awards came to light were comparatively few and in no instance was the sum involved large.

**Land Acquisition.**

The question of the temporary occupation by the Public Works Department of land bordering on public roads for the purpose of obtaining material for embanking new or repairing old roads was referred to the Financial Commissioner. It was proposed by a Superintending Engineer that earth for embankment purposes should be obtained by taking a maximum of one foot depth of soil from land temporarily acquired, instead of excavating it from deep borrow pits on land permanently acquired. As the cultivators concerned in all the cases which came to the Financial Commissioner's notice acquiesced in the arrangement, it was not considered necessary to issue any special directions under the Act regulating the procedure to be followed, since, in cases in which the owners give the

required permission, such permission can be acted on, while in cases in which owners refuse such permission the provisions of Part VI of the Act can be put in force.

A novel system of acquiring land at Railway Towns in the Pegu Division has been approved as an experimental measure. The land owners are to give up free of cost sufficient land for roads and drainage spaces while the District Cess Fund is to bear the cost of constructing the roads, the land owners setting off the additional value given to the remaining land by the construction of roads against the value of the land surrendered.

**Inspections.**

28. A normal amount of inspection was done and revenue offices were generally maintained in the fairly satisfactory condition which they attained, since the improvements alluded to in paragraph 30 of the Report for 1904-05 were effected. Business, however, continues to increase, particularly in the richer Lower Burma Districts, and establishments are expanded so rapidly that the demand for competent clerks exceeds the supply. As the Commissioner of Meiktila observes in recording that he found the Kyauksè District Office in excellent order, it is easy to avoid confusion with an adequate staff but the staff must be adequate not only in numbers but also in ability. It is increasingly difficult to satisfy this latter condition more specially in Township and Subdivisional Offices. Some relief was afforded to Subdivisional Offices in the Pegu Division by the direct transmission from Township Officers to Deputy Commissioners of certain classes of revenue proceedings such as remissions of capitation-tax. More general proposals for diminishing routine work are under the consideration of Government. The Deputy Commissioner, Thatôn, complains that Township Officers, although very hard working, have little sense of order or method. Mr. Hall inspected the revenue offices of Sagaing, Myingyan, Pakôkku, Magwe (including the record room), Thayetmyo, Pyapôn (including the record room), Amherst, Pegu and Toungoo. Mr. Gates inspected the revenue offices and record rooms at Thatôn, Akyab, Kyauksè and Yamèthin.

*Kyauksè.*

*Thatôn.*
*Sagaing.*
*Myingyan.*
*Pakôkku.*
*Magwe.*
*Thayetmyo.*
*Pyapôn.*
*Amherst.*
*Pegu.*
*Toungoo.*
*Thatôn.*
*Akyab.*
*Kyauksè.*
*Yamèthin.*

**Work of Revenue Officers.**

29. As hitherto, the remarks recorded in the district reports by the Deputy Commissioners and Commissioners regarding their subordinates are reproduced in an Appendix. Commissioners praise most highly Major Stone, Deputy Commissioner, Akyab, Captain Langtry, Deputy Commissioner, Kyaukpyu, Mr. Cabell, Deputy Commissioner, Hanthawaddy and Mr. Stevenson, Deputy Commissioner, Pyapôn. Major Stone and Mr. Cabell were mentioned last year also.

*Akyab.*
*Kyaukpyu.*
*Hanthawaddy.*
*Pyapôn.*

**Concluding Remarks.**

30. Some Deputy Commissioners have dealt with the demarcation of grazing-grounds in their reports. In future this matter will be treated in the Land Records Report.

By order of the Financial Commissioner, Burma.

R. C. S. KEITH,

RANGOON, *the 20th November* 1907. *Secretary to the Financial Commissioner.*

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STATEMENT I.—*Land Revenue—Area assessed and Revenue Demand, Remissions, Collections and Outstandings for the year ended the 30th June 1907* (Paragraphs 4—6 of Report, pages 3—6).

| Division and District. | Area assessed in acres. | Demand. | | Remissions. | | Collections. * | | Outstandings. |
|---|---|---|---|---|---|---|---|---|
| | | Arrears. | Current. | Arrears. | Current. | Arrears. | Current. | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| ARAKAN ... Akyab ... | 766,818 | 262 | 17,24,025 | 85 | 2,601 | 177 | 17,21,424 | ... |
| Northern Arakan | 10,875 | ... | 7,504 | ... | 3 | ... | 7,501 | ... |
| Kyaukpyu ... | 177,153 | 489 | 2,71,030 | 40 | 111 | 449 | 2,70,891 | 28 |
| Sandoway ... | 76,615 | 722 | 1,22,306 | ... | 520 | 722 | 1,21,785 | 1 |
| PEGU ... Rangoon Town ... | 8,690 | ... | 24,995 | ... | ... | ... | 17,753 | 7,242 |
| Hanthawaddy ... | 1,219,565 | 88,876 | 35,18,728 | 43,526 | 1,94,250 | 45,350 | 32,47,613 | 76,865 |
| Pegu ... | 888,023 | 3,656 | 20,57,104 | 583 | 5,877 | 3,073 | 20,51,202 | 25 |
| Tharrawaddy ... | 503,366 | 1,489 | 11,34,516 | 1,372 | 33,306 | 113 | 10,96,840 | 4,374 |
| Prome ... | 358,009 | 26 | 5,27,946 | ... | 8,146 | 26 | 5,19,756 | 44 |
| IRRAWADDY Bassein .. | 664,541 | ... | 14,51,659 | ... | 4,162 | ... | 14,47,497 | ... |
| Henzada ... | 544,205 | 4,747 | 13,05,433 | 524 | 3,720 | 4,223 | 12,96,372 | 5,341 |
| Myaungmya ... | 608,088 | 17,650 | 16,43,448 | 13,631 | 6,365 | 4,019 | 16,34,894 | 2,189 |
| Ma-ubin ... | 450,972 | 10,602 | 11,25,739 | 4,852 | 76,330 | 5,840 | 10,31,637 | 17,772 |
| Pyapôn .. | 588,833 | 4,589 | 14,69,650 | 818 | 2,062 | 3,771 | 14,65,494 | 2,094 |
| TENASSERIM Toungoo ... | 372,395 | 456 | 7,60,731 | 164 | 2,765 | 292 | 7,57,313 | 653 |
| Salween ... | 23,088 | 31 | 24,934 | 7 | 6 | 24 | 24,821 | 107 |
| Thatôn ... | 650,620 | 2,831 | 11,44,029 | 359 | 19,256 | 2,419 | 11,21,758 | 3,068 |
| Amherst ... | 429,511 | 2,810 | 7,65,425 | 1,112 | 3,274 | 1,698 | 7,58,783 | 3,368 |
| Tavoy ... | 128,476 | 1,638 | 2,97,772 | 1,041 | 1,566 | 597 | 2,91,352 | 4,854 |
| Mergui ... | 103,681 | 133 | 1,78,179 | 82 | 412 | 51 | 1,77,629 | 138 |
| MINBU ... Thayetmyo ... | 191,653 | 3,893 | 2,30,520 | 49 | 260 | 3,844 | 2,28,795 | 1,465 |
| Pakôkku ... | 36,152 | 3,753 | 1,25,027 | ... | 434 | 3,753 | 1,24,431 | 162 |
| Minbu ... | 198,944 | 35 | 3,77,363 | 23 | 938 | 12 | 3,76,425 | ... |
| Magwe ... | 319,590 | 1,142 | 3,52,595 | 8 | 35 | 1,134 | 3,51,068 | 1,492 |
| MANDALAY... Mandalay ... | 155,097 | 37,320 | 6,90,931 | 717 | 15,285 | 36,603 | 6,67,659 | 7,987 |
| Bhamo ... | 18,780 | ... | 28,845 | ... | 88 | ... | 28,757 | ... |
| Myitkyina ... | ... | 4 | 26,243 | ... | 79 | 4 | 26,164 | ... |
| Katha ... | 153,290 | ... | 1,92,204 | ... | 646 | ... | 1,91,558 | ... |
| Ruby Mines ... | 6,978 | 25 | 18,404 | ... | 53 | 25 | 18,351 | ... |
| SAGAING ... Shwebo ... | 86,583 | ... | 2,11,218 | ... | 955 | ... | 2,10,170 | 93 |
| Sagaing ... | 403,951 | 45 | 4,45,487 | ... | 410 | 45 | 4,44,864 | 213 |
| Lower Chindwin | 411,295 | ... | 3,01,074 | ... | 69 | ... | 3,01,005 | ... |
| Upper Chindwin | 27,503 | ... | 1,20,054 | ... | 136 | ... | 1,19,918 | ... |
| MEIKTILA ... Kyauksè ... | 178,774 | 168 | 7,25,671 | 150 | 7,220 | 18 | 7,18,437 | 14 |
| Meiktila ... | 258,546 | ... | 3,41,462 | ... | 2,825 | ... | 3,38,637 | ... |
| Yamèthin † ... | 104,230 | ... | 1,45,786 | ... | 200 | ... | 1,45,586 | ... |
| Pyinmana † ... | 93,730 | ... | 2,05,577 | ... | 904 | ... | 2,04,673 | ... |
| Myingyan ... | 379,954 | (a) 58 | 3,48,482 | 58 | 342 | ... | 3,48,140 | ... |
| Total ... 1906-07 ... | ... | 1,87,540 | 2,44,42,096 | 69,201 | 3,95,611 | 1,18,282 | 2,39,06,953 (a) | 1,39,589 |
| 1905-06 ... | ... | 73,288 | 2,41,54,456 | 15,227 | 11,01,001 | 58,061 | 2,28,65,915 | 1,87,482 |

* Excess collections excluded.

† Subdivisions.

(a) Revised figures.

STATEMENT II.—*Water-rate.—Area assessed, Demand, Remissions, Collections and Outstandings for the year ended the 30th June 1907* (Paragraph 8 of Report, page 7).

| Division and District. | Area assessed in acres. | Demand. | | Remissions. | | Collections. | | Outstandings. |
|---|---|---|---|---|---|---|---|---|
| | | Arrears. | Current. | Arrears. | Current. | Arrears. | Current. | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | Acres. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Sagaing ... Shwebo ... | 12,718 | ... | 18,781 | ... | 10 | ... | 18,771 | ... |
| Meiktila ... Kyauksè ... | 422 | ... | 1,801 | ... | ... | ... | 1,801 | ... |
| Meiktila ... | 18 | ... | 58 | ... | ... | ... | 58 | ... |
| Total ... 1906-07 .. | 13,158 | ... | 20,640 | ... | 10 | ... | 20,630 | ... |
| Total ... 1905-06 ... | 13,861 | 466 | 19,584 | ... | ... | 466 | 19,584 | ... |

STATEMENT III-A.—*Capitation-tax.—Number of persons assessed, Demand, Remissions, Collections and Outstandings for the year ended the 30th June 1907* (Paragraph 9 of Report, pages 8—9).

| Division and District. | Number of persons assessed. | Demand. | | Remissions. | | Collections.* | | Outstandings. |
|---|---|---|---|---|---|---|---|---|
| | | Arrears. | Current. | Arrears. | Current. | Arrears. | Current. | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | Rs | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Arakan ... Akyab ... | 131,749 | ... | 5,36,435 | ... | 6,923 | ... | 5,29,512 | ... |
| Arakan ... Northern Arakan | 4,779 | ... | 4,779 | ... | 1 | ... | 4,778 | ... |
| Arakan ... Kyaukpyu ... | 42,766 | ... | 1,80,848 | ... | 2,102 | ... | 1,78,746 | ... |
| Arakan ... Sandoway ... | 21,287 | ... | 77,689 | ... | 1,835 | ... | 75,854 | ... |
| Pegu ... Hanthawaddy ... | 121,885 | ... | 4,84,428 | ... | 17,917 | ... | 4,62,759 | 3,752 |
| Pegu ... Pegu ... | 89,284 | ... | 3,77,366 | ... | 5,004 | ... | 3,72,362 | ... |
| Pegu ... Tharrawaddy ... | 80,611 | 191 | 3,57,372 | 45 | 19,223 | 146 | 3,36,995 | 1,154 |
| Pegu ... Prome ... | 72,432 | ... | 3,00,776 | ... | 8,336 | ... | 2,92,440 | ... |
| Irrawaddy ... Bassein ... | 82,701 | ... | 3,68,227 | ... | 7,524 | ... | 3,60,703 | ... |
| Irrawaddy ... Henzada ... | 95,817 | 22 | 4,32,875 | 10 | 7,489 | 12 | 4,24,652 | 734 |
| Irrawaddy ... Myaungmya ... | 65,909 | 1,493 | 2,79,255 | 713 | 7,691 | 780 | 2,71,564 | ... |
| Irrawaddy ... Ma-ubin ... | 57,090 | (a) 860 | 2,48,177 | 223 | 8,054 | 637 | 2,39,591 | 532 |
| Irrawaddy ... Pyapôn ... | 55,025 | ... | 2,27,683 | ... | 4,741 | ... | 2,22,942 | ... |
| Tenasserim ... Toungoo ... | 66,315 | ... | 2,59,037 | ... | 2,333 | ... | 2,56,704 | ... |
| Tenasserim ... Salween ... | 9,952 | ... | 20,174 | ... | 110 | ... | 20,064 | ... |
| Tenasserim ... Thatôn ... | 79,073 | ... | 3,18,331 | ... | 1,294 | ... | 3,17,037 | ... |
| Tenasserim ... Amherst ... | 58,273 | ... | 2,42,595 | ... | 2,204 | ... | 2,40,391 | ... |
| Tenasserim ... Tavoy ... | 26,032 | ... | 1,03,682 | ... | 1,335 | ... | 1,02,347 | ... |
| Tenasserim ... Mergui ... | 22,134 | ... | 80,264 | ... | 1,130 | ... | 79,134 | ... |
| Minbu ... Thayetmyo ... | 52,401 | 39 | 2,20,155 | ... | 11,487 | 39 | 2,08,668 | ... |
| Railway Company's employés. | ... | ... | 24,697 | ... | ... | ... | 24,697 | ... |
| Irrawaddy Flotilla Company's employés. | ... | ... | 3,992 | ... | ... | ... | 3,992 | ... |
| Coolies employed on Railway construction lines. | ... | ... | 1,687 | ... | ... | ... | 1,390 | 297 |
| Total ... 1906-07 | 1,235,515 | 2,605 | 51,50,524 | 991 | 1,16,733 | 1,614 | 50,27,322 | 6,469 |
| Total ... 1905-06 | 1,210,895 | 169 | 50,58,108 | 53 | 98,044 | 116 | 49,57,590 | 2,474 |

* Excess collections excluded. (a) Revised figures.

STATEMENT III-B.—*Thathameda.—Number of households assessed, Demand, Remissions, Collections and Outstandings for the year ended the 30th June* 1907 (*Upper Burma only*) (Paragraph 11 of Report, pages 10—12).

| Division and District. | Number of households assessed. | Demand. | | Remissions. | | §Collections. | | Outstandings. |
|---|---|---|---|---|---|---|---|---|
| | | Arrears. | Current. | Arrears. | Current. | Arrears. | Current. | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Minbu ... Pakôkku ... | 80,489 | 954 | 7,97,752 | 513 | 18,657 | 441 | 7,78,507 | 588 |
| Minbu ... | 53,703 | ... | 2,71,116 | ... | 781 | ... | 2,70,325 | 10 |
| Magwe ... | 58,677 | 131 | 2,11,497 | 65 | 1,744 | 66 | 2,09,753 | ... |
| Mandalay ... | 38,658 | 1,354 | 2,96,648 | 328 | 3,901 | 1,026 | 2,90,783 | 1,964 |
| Bhamo ... | 9,892 | 388 | 1,12,623 | 368 | 598 | 20 | 1,12,025 | .. |
| Myitkyina ... | 13,512 | 183 | 90,474 | 89 | 626 | 94 | 89,747 | 101 |
| Mandalay .. Katha ... | 39,486 | ... | { 3,93,350 † 2,683 } | ... | 2,279 | ... | { 3,91,024 † 2,683 } | 47 |
| Ruby Mines ... | 9,569 | 1,032 | { 89,832 † 20,000 } | 721 | 2,301 | 311 | { 87,531 † 20,000 } | ... |
| Sagaing ... Shwebo ... | 68,533 | ... | 5,98,659 | ... | 2,819 | ... | 5,95,840 | ... |
| Sagaing ... | 60,921 | ... | 2,99,739 | ... | 1,021 | ... | 2,98,718 | ... |
| Lower Chindwin ... | 62,638 | ... | 3,75,596 | ... | 1,328 | ... | 3,74,268 | ... |
| Upper Chindwin .. | 28,966 | 75 | { 2,51,280 † 500 } | 12 | 1,690 | 63 | { 2,49,542 † 500 } | 48 |
| Meiktila ... Kyauksè ... | 32,658 | .... | 1,65,916 | ... | 640 | ... | 1,65,276 | ... |
| Meiktila ... | 53,064 | 152 | 1,61,713 | 72 | 1,412 | 80 | 1,60,301 | ... |
| Yamèthin ... | 31,394 | ... | 1,15,470 | ... | 1,395 | ... | 1,14,075 | ... |
| Pyinmana ... | 22,573 | ... | 98,873 | ... | 898 | ... | 97,075 | ... |
| Myingyan ... | 84,888 | * 8 | 2,54,755 | ... | 17,949 | 8 | 2,36,806 | ... |
| Railway Company's employés ... | ... | ... | 12,917 | ... | ... | ... | 12,917 | ... |
| Irrawaddy Flotilla Company's employés. | ... | ... | 3,992 | ... | ... | ... | 3,992 | ... |
| Employés of Oil Companies ... | ... | ... | 8,578 | ... | ... | ... | ... | 8,578 |
| Employés of Bombay Burma Trading Corporation. | ... | ... | ‡4,028 | ... | ... | ... | ... | ‡4,028 |
| Total ... 1906-07 ... | 749,621 | 4,277 | 46,37,991 | 2,168 | 60,039 | 2,109 | 45,62,588 | 15,364 |
| 1905-06 ... | 735,021 | 2,823 | *46,50,469 | 1,727 | *42,347 | 1,096 | 46,03,845 | * 4,277 |

* Revised figures. † Tribute.
‡ Includes Rs. 700 due from employés of the Company in the Momeik State.
§ Excess collections excluded.

STATEMENT IV-A.—*Capitation tax—Classification of Exemptees for the year ended the 30th June* 1907 (Paragraph 10 of Report, page 9).

| Division and District. | Government servants and pensioners. | Priests and school masters. | Village headmen. | Poverty and old age. | Immigrants. | Persons assessed to income-tax. | Others. | Total. |
|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Arakan ... Akyab ... | 687 | 1,002 | 1,121 | 9,142 | 8 | 79 | 182 | 12,221 |
| Northern Arakan | 266 | 3 | 25 | 131 | ... | 9 | ... | 434 |
| Kyaukpyu ... | 334 | 423 | 495 | 5,119 | ... | 19 | 29 | 6,419 |
| Sandoway ... | 340 | 192 | 222 | 2,306 | ... | 61 | 83 | 3,204 |
| Pegu ... Hanthawaddy ... | 948 | 1,611 | 775 | 8,610 | ... | 399 | 69 | 12,412 |
| Pegu ... .. | 747 | 1,084 | 533 | 4,853 | ... | 638 | 17 | 7,872 |
| Tharrawaddy ... | 954 | 711 | 676 | 8,971 | ... | 351 | 10 | 11,673 |
| Prome ... | 596 | 694 | 652 | 9,917 | ... | 198 | 1 | 12,058 |
| Irrawaddy Bassein ... | 489 | 715 | 719 | 6,774 | ... | 151 | 3 | 8,851 |
| Henzada ... | 463 | 1,065 | 666 | 10,564 | ... | 310 | 85 | 13,154 |
| Myaungmya ... | 290 | 397 | 646 | 2,649 | ... | 292 | 18 | 4,292 |
| Ma-ubin ... | 345 | 615 | 413 | 4,192 | ... | 328 | 15 | 5,908 |
| Pyapôn ... | 349 | 517 | 396 | 2,772 | ... | 395 | 3 | 4,432 |
| Tenasserim Toungoo ... | 402 | 806 | 755 | 3,833 | .. | 171 | 34 | 6,001 |
| Salween ... | 224 | 46 | 116 | 235 | .. | 24 | ... | 645 |
| Thatôn ... | 741 | 1,124 | 432 | 6,648 | 2 | 220 | 36 | 9,203 |
| Amherst ... | 632 | 1,245 | 400 | 5,917 | ... | 127 | 3 | 8,324 |
| Tavoy ... | 584 | 839 | 190 | 3,688 | ... | 150 | 24 | 5,475 |
| Mergui ... | 458 | 272 | 150 | 1,802 | 76 | 115 | 4 | 2,877 |
| Minbu ... Thayetmyo ... | 491 | 536 | 727 | 6,845 | ... | 87 | 58 | 8,743 |
| Total ... 1906-07 ... | 10,340 | 13,897 | 10,109 | 104,968 | 86 | 4,124 | 674 | 144,198 |
| 1905-06 ... | 10,300 | 13,454 | 10,192 | 100,924 | 136 | 3,782 | 491 | 139,179 |

STATEMENT IV-B.—*Thathameda.—Classification of Exemptees for the year ended the 30th June 1907 (Upper Burma only)* (Paragraph 12 of Report, page 12).

| Division and District. | | Government servants and pensioners. | Priests and school-masters. | Village headmen and *Ywa-sayes.* | Poverty. | Immigrants. | Newly married couples. | *Ywa-gaungs.* | Others. | Total. |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| Minbu ... | Pakôkku ... | 732 | 1,610 | 1,773 | 6,538 | 1 | 1,230 | 427 | 224 | 12,535 |
| | Minbu ... | 793 | 1,059 | 831 | 3,512 | 2 | 210 | 467 | 159 | 7,033 |
| | Magwe ... | 626 | 931 | 869 | 2,174 | ... | 497 | 592 | 13 | 5,702 |
| Mandalay ... | Mandalay ... | 988 | 1,146 | 761 | 4,430 | 5 | 401 | 490 | ... | 8,221 |
| | Bhamo ... | 278 | 184 | 305 | 832 | 47 | 175 | 184 | ... | 2,005 |
| | Myitkyina ... | 355 | 124 | 210 | 191 | 162 | 87 | 35 | 43 | 1,207 |
| | Katha ... | 816 | 754 | 982 | 1,165 | 6 | 206 | 296 | 167 | 4,392 |
| | Ruby Mines ... | 393 | 235 | 243 | 271 | ... | 103 | 46 | 429 | 1,720 |
| Sagaing ... | Shwebo ... | 1,010 | 1,674 | 1,331 | 4,213 | 1 | 1,396 | 524 | 203 | 10,352 |
| | Sagaing ... | 638 | 1,526 | 739 | 3,767 | ... | 733 | 394 | 771 | 8,568 |
| | Lower Chindwin | 698 | 1,573 | 1,076 | 3,746 | 7 | 423 | 231 | 141 | 7,895 |
| | Upper Chindwin | 835 | 678 | 713 | 2,046 | 114 | 340 | 257 | 9 | 4,992 |
| Meiktila ... | Kyauksè ... | 729 | 669 | 661 | 2,870 | 1 | 250 | 267 | 97 | 5,544 |
| | Meiktila ... | 740 | 1,275 | 951 | 2,581 | ... | 625 | 438 | 1,973 | 8,583 |
| | Yamèthin ... | 722 | 793 | 1,343 | 3,639 | ... | 946 | 490 | 111 | 8,044 |
| | Myingyan ... | 860 | 1,704 | 1,567 | 5,509 | 39 | 1,176 | 420 | 257 | 11,532 |
| Total | 1906-07 | 11,213 | 15,935 | 14,355 | 47,484 | 385 | 8,798 | 5,558 | 4,597 | 108,325 |
| | 1905-06 | 10,856 | 15,797 | 14,245 | 47,480 | 595 | 8,688 | 5,176 | 4,307 | 107,144 |

STATEMENT V.—*Land-rate in lieu of Capitation tax—Demand, Remissions, Collections and Balances for the year ended the 30th June 1907 (Lower Burma only)* (Paragraph 13 of Report, page 12).

| Division and District. | | Area assessed in acres. | Demand. | | Remissions. | | † Collections. | | Outstandings. |
|---|---|---|---|---|---|---|---|---|---|
| | | | Arrears. | Current. | Arrears. | Current. | Arrears. | Current. | |
| 1 | | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Arakan ... | Akyab ... | 1,159 | ... | 9,498 | ... | 60 | ... | 9,438 | ... |
| | Kyaukpyu ... | 312 | ... | 2,034 | ... | 8 | ... | 2,026 | ... |
| Pegu ... | Prome ... | 1,763 | ... | 20,568 | ... | 333 | ... | 20,235 | ... |
| Irrawaddy | Bassein ... | 724 | ... | 19,342 | ... | 181 | ... | 19,161 | ... |
| | Henzada ... | 3,257 | ... | 23,870 | ... | 465 | ... | 23,238 | 167 |
| Tenasserim | Toungoo | 378 | ... | 13,354 | .. | 240 | ... | 13,114 | ... |
| Minbu ... | Thayetmyo ... | 268 | ... | 9,386 | ... | 145 | ... | 9,241 | ... |
| Total ... | 1906-07 | 7,861 | ... | 98,052 | ... | 1,432 | ... | 96,453 | 167 |
| | 1905-06 | * 7,706 | ... | 95,709 | ... | 1,510 | ... | 94,199 | ... |

* Revised figures.
† Excess collections excluded.

STATEMENT VI.—*Fishery Revenue—Demand, Remissions, Collections and Outstandings for the year ended 30th June 1907* (Paragraph 14 of Report, pages 14—16).

| Division and District. | | Demand. | | | Remissions. | | * Collections. | | Outstandings. |
|---|---|---|---|---|---|---|---|---|---|
| | | Arrears. | From net licenses. | From leased fisheries. | Arrears. | Current. | Arrears. | Current. | |
| 1 | | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| ARAKAN | Akyab | ... | 14,321 | 879 | ... | ... | ... | 15,200 | ... |
| | Kyaukpyu | 370 | 16,585 | 370 | ... | 10 | 370 | 16,945 | ... |
| | Sandoway | ... | 4,993 | 1,090 | ... | ... | ... | 6,083 | ... |
| PEGU | Rangoon Town | ... | 6,050 | ... | ... | ... | ... | 6,050 | ... |
| | Hanthawaddy | (a)1,101 | 22,914 | 1,67,621 | ... | ... | 1,101 | 1,78,764 | 11,771 |
| | Pegu | ... | 9,570 | 1,64,875 | .. | 100 | ... | 1,74,345 | ... |
| | Tharrawaddy | ... | 2,985 | 1,80,459 | ... | 3,775 | ... | 1,79,669 | ... |
| | Prome | ... | 6,280 | 41,410 | ... | 10,150 | ... | 37,540 | ... |
| IRRAWADDY | Bassein | 616 | 9,927 | 2,60,874 | 365 | 25 | 251 | 2,70,664 | 112 |
| | Henzada | ... | 10,516 | 1,82,995 | ... | ... | ... | 1,93,511 | ... |
| | Myaungmya | 2,421 | 14,524 | 1,11,058 | 40 | 3,600 | 2,381 | 1,21,602 | 380 |
| | Ma-ubin | (b) 33,355 | 10,964 | 6,65,527 | 13,023 | 3,938 | 9,134 | 6,49,205 | 34,546 |
| | Pyapôn | 3,386 | 11,820 | 1,42,969 | 389 | 352 | 1,757 | 1,52,739 | 2,938 |
| TENASSERIM | Toungoo | ... | 4,922 | 46,311 | ... | 800 | ... | 50,433 | ... |
| | Salween | ... | 110 | 70 | ... | ... | ... | 180 | ... |
| | Thatôn | ... | 7,052 | 20,036 | ... | 950 | ... | 27,038 | ... |
| | Amherst | 2,012 | 11,474 | 4,626 | 1,700 | ... | 312 | 16,100 | ... |
| | Tavoy | ... | 12,314 | 3,847 | ... | ... | ... | 16,161 | ... |
| | Mergui | ... | 53,310 | 50,650 | ... | 20 | ... | 1,03,940 | ... |
| MINBU | Thayetmyo | ... | 4,295 | 1,518 | ... | ... | ... | 5,813 | ... |
| | Pakôkku | ... | 2,157 | 8,329 | ... | ... | ... | 10,486 | ... |
| | Minbu | ... | 7,999 | 21,481 | ... | ... | ... | 29,480 | ... |
| | Magwe | ... | 1,775 | 2,515 | ... | ... | ... | 4,290 | ... |
| MANDALAY | Mandalay | 12,713 | 111 | 1,42,350 | ... | 3,770 | 12,713 | 1,24,276 | 14,415 |
| | Bhamo | ... | 925 | 27,007 | ... | ... | ... | 27,932 | ... |
| | Myitkyina | ... | 1,240 | 11,010 | ... | ... | ... | 12,250 | ... |
| | Katha | 230 | 338 | 48,018 | 230 | 500 | ... | 47,856 | ... |
| | Ruby Mines | ... | 69 | 9,513 | ... | ... | ... | 9,582 | ... |
| SAGAING | Shwebo | ... | 700 | 7,988 | ... | 676 | ... | 8,012 | ... |
| | Sagaing | ... | 1,922 | 58,889 | ... | 200 | ... | 60,611 | ... |
| | Lower Chindwin | ... | 843 | 7,548 | ... | ... | ... | 8,391 | ... |
| | Upper Chindwin | ... | 1,487 | 10,128 | ... | ... | ... | 11,615 | .. |
| MEIKTILA | Kyauksè | ... | 441 | 4,050 | ... | ... | ... | 4,491 | ... |
| | Meiktila | ... | 420 | ... | ... | ... | ... | 420 | ... |
| | Yamèthin | ... | 2,394 | 6,915 | .. | ... | .. | 9,309 | ... |
| | Myingyan | ... | 6,815 | 8,553 | ... | ... | ... | 15,368 | ... |
| Total | 1906-07 | 56,204 | 2,64,562 | 24,22,379 | 15,747 | 28,866 | 28,019 | 26,06,351 | 64,162 |
| | 1905-06 | 41,436 | 2,73,116 | 26,39,362 | 3,422 | 9,317 | 25,253 | 28,60,009 | 56,159 |

(a) Inclusive of fine Rs. 15.
(b) Inclusive of fine Rs. 30.
* Excess collections excluded.

STATEMENT VII.—*Miscellaneous Land Revenue—Collections for the year ended the 30th June 1907*
(Paragraph 15 of Report, pages 17—20).

| Division and District. | Rent of Town Lands not credited to Local Funds. | Fees, rents, and royalties on | | Receipts under Village Act / Regulation. | Survey fees for *pottas*. | Other miscellaneous land revenue. | Total. |
|---|---|---|---|---|---|---|---|
| | | "Other" minerals. | Petroleum, rubies, jade, and amber. | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| ARAKAN ... Akyab ... | 713 | 721 | 1,238 | 6,364 | 1,004 | 3,116 | 13,156 |
| ARAKAN ... Kyaukpyu ... | 94 | 1,300 | 1,279 | 1,457 | 5,094 | 555 | 9,779 |
| ARAKAN ... Sandoway ... | 49 | 130 | ... | 628 | 110 | 1 | 918 |
| PEGU ... Rangoon Town | ... | 650 | ... | ... | ... | 9,296 | 9,946 |
| PEGU ... Hanthawaddy .. | 5,945 | 2,880 | ... | 20,894 | 442 | 1,123 | 31,284 |
| PEGU ... Pegu ... | 10,036 | 1,100 | ... | 12,509 | 350 | 1,243 | 25,238 |
| PEGU ... Tharrawaddy ... | 487 | 340 | ... | 14,315 | ... | 315 | 15,457 |
| PEGU ... Prome ... | 1,950 | 967 | ... | 11,114 | ... | 493 | 14,524 |
| IRRAWADDY ... Bassein ... | 5,002 | 2,945 | ... | 8,726 | 2,228 | 3,252 | 22,153 |
| IRRAWADDY ... Henzada ... | 720 | 682 | ... | 8,794 | 852 | 1,444 | 12,492 |
| IRRAWADDY ... Myaungmya ... | 3,692 | 1,885 | ... | 7,009 | 5,346 | 549 | 18,481 |
| IRRAWADDY ... Ma-ubin ... | 3,162 | ... | ... | 4,653 | 379 | 8,495 | 16,689 |
| IRRAWADDY ... Pyapôn ... | 7,694 | ... | ... | 5,780 | 3,865 | 1,297 | 18,636 |
| TENASSERIM ... Toungoo ... | 3,782 | 940 | ... | 10,506 | 4,467 | 821 | 20,516 |
| TENASSERIM ... Salween ... | ... | ... | ... | 88 | ... | ... | 88 |
| TENASSERIM ... Thatôn ... | 433 | 2,280 | ... | 10,959 | 6,374 | 2,286 | 22,332 |
| TENASSERIM ... Amherst ... | ... | 380 | ... | 9,684 | 3,981 | 655 | 14,700 |
| TENASSERIM ... Tavoy ... | 3 | 1,626 | ... | 1,115 | 268 | 1,050 | 4,062 |
| TENASSERIM ... Mergui ... | ... | 5,283 | ... | 2,748 | 1,086 | 14,520 | 23,637 |
| MINBU ... Thayetmyo ... | 860 | 1,179 | 640 | 5,778 | 460 | 1,818 | 10,735 |
| MINBU ... Pakôkku ... | 549 | 1,121 | 1,57,372 | 3,701 | ... | 1,251 | 1,63,994 |
| MINBU ... Minbu ... | 1,104 | 4,615 | ... | 6,149 | ... | 919 | 12,787 |
| MINBU ... Magwe ... | 2,207 | 265 | 10,50,088 | 5,613 | ... | 462 | 10,58,635 |
| MANDALAY ... Mandalay ... | 11,233 | 1,340 | ... | 1,498 | 195 | 9,296 | 23,562 |
| MANDALAY ... Bhamo ... | 1,878 | 50 | ... | 484 | 81 | 428 | 2,921 |
| MANDALAY ... Myitkyina .. | 2,855 | 510 | 65,730 | 714 | 170 | 108 | 70,087 |
| MANDALAY ... Katha ... | 1,231 | 178 | ... | 1,929 | ... | 450 | 3,788 |
| MANDALAY ... Ruby Mines ... | 1,991 | 1,152 | 2,57,590 | 739 | ... | 141 | 2,61,613 |
| SAGAING ... Shwebo ... | 2,745 | 695 | ... | 6,395 | 1,677 | 234 | 11,746 |
| SAGAING ... Sagaing ... | 586 | 1,741 | ... | 4,841 | 63 | ... | 7,231 |
| SAGAING ... Lower Chindwin | 513 | 95 | ... | 5,316 | 31 | 107 | 6,062 |
| SAGAING ... Upper Chindwin | 1,047 | 358 | ... | 1,300 | 1 | ... | 2,706 |
| MEIKTILA ... ... Kyauksè ... | 2,481 | 1,050 | ... | 4,325 | ... | 5 | 7,861 |
| MEIKTILA ... ... Mèiktila ... | 4,680 | 153 | ... | 8,733 | ... | 508 | 14,074 |
| MEIKTILA ... ... Yamèthin ... | 2,568 | 484 | ... | 9,743 | 188 | 45 | 13,028 |
| MEIKTILA ... ... Myingyan ... | 916 | 149 | 5,10,681 | 6,212 | ... | 63 | 5,18,021 |
| Total 1906-07 ... | 83,206 | 39,244 | 20,44,618 | 2,10,813 | 38,712 | 66,346 | 24,82,939 |
| Total 1905-06 ... | 78,829 | 39,760 | 19,39,944 | 2,08,319 | 38,849 | 52,255 | 23,57,956 |

STATEMENT VIII.—*Revenue Proceedings against defaulters during the year ended the 30th June 1907*
(Paragraph 22 of Report, pages 29 and 30).

| Division and District. | | Number of | | | | | | | | Amount of Arrears | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Notices. | Warrants of arrest. | *Warrants of attachment of property.* | | *Persons.* | | *Sales of property.* | | For realization of which application was made. | Realized. |
| | | | | Moveable. | Immoveable. | Arrested. | Committed to Jail. | Moveable. | Immoveable. | | |
| 1 | | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| | | | | | | | | | | Rs. | Rs. |
| Arakan | Akyab | 5,568 | 888 | 310 | 629 | 582 | ... | 16 | 135 | 36,304 | 34,153 |
| | Kyaukpyu | 141 | 435 | 60 | 42 | 222 | ... | 6 | 2 | 6,325 | 4,546 |
| | Sandoway | 307 | 304 | 8 | 12 | 148 | 32 | 2 | 5 | 3,275 | 2,072 |
| Pegu | Rangoon Town | 2,594 | 76 | ... | 858 | .. | ... | ... | 24 | 15,285 | 13,062 |
| | Hanthawaddy | 4,473 | 2,346 | 1,757 | 2,360 | 492 | 7 | 30 | 118 | 1,62,527 | 1,42,175 |
| | Pegu | 489 | 298 | 190 | 418 | 104 | 1 | 10 | 52 | 53,646 | 48,842 |
| | Tharrawaddy | 3,955 | 385 | 61 | 1,234 | 3 | ... | 8 | 357 | 50,653 | 28,098 |
| | Prome | 1,524 | 1,175 | 852 | 525 | 197 | ... | 22 | 90 | 15,979 | 10,087 |
| Irrawaddy | Bassein | 2,504 | 718 | 299 | 955 | 13 | ... | 65 | 450 | 88,253 | 75,445 |
| | Henzada | 5,182 | 279 | 575 | 1,299 | 16 | ... | 341 | 347 | 58,644 | 45,409 |
| | Myaungmya | 2,110 | 1,137 | 1,144 | 1,565 | 160 | ... | 43 | 484 | 96,527 | 81,207 |
| | Ma-ubin | 2,232 | 1,289 | 1,077 | 2,110 | 262 | 16 | 100 | 187 | 1,75,076 | 1,28,916 |
| | Pyapôn | 1,576 | 313 | 125 | 363 | 124 | ... | 14 | 18 | 79,946 | 69,306 |
| Tenasserim | Toungoo | 1,159 | 138 | 82 | 458 | 52 | ... | 1 | 27 | 17,650 | 15,426 |
| | Salween | 41 | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| | Thatôn | 657 | 422 | 169 | 503 | 55 | ... | 58 | 100 | 31,749 | 24,147 |
| | Amherst | 384 | 54 | 50 | 619 | 16 | ... | 3 | 119 | 17,757 | 11,725 |
| | Tavoy | 353 | 44 | 5 | 80 | 39 | ... | ... | 49 | 2,378 | 1,814 |
| | Mergui | 71 | 529 | 15 | 247 | 2 | ... | ... | 9 | 10,610 | 10,111 |
| Minbu | Thayetmyo | 2,047 | 305 | 216 | 207 | 16 | 3 | 10 | 41 | 9,235 | 7,107 |
| | Pakôkku | 1,364 | 59 | 30 | 81 | 35 | 5 | 4 | ... | 9,257 | 6,949 |
| | Minbu | 655 | 1 | 52 | 1 | ... | ... | ... | ... | 4,221 | 4,029 |
| | Magwe | 382 | ... | 4 | ... | ... | ... | 1 | ... | 2,695 | 2,485 |
| Mandalay | Mandalay | 2,497 | 331 | 352 | 165 | 32 | 1 | 16 | 17 | 1,70,576 | 1,44,736 |
| | Bhamo | 131 | 1 | 12 | 6 | ... | ... | ... | ... | 1,316 | 1,181 |
| | Myitkyina | 64 | 2 | 3 | 1 | 2 | ... | ... | ... | 1,323 | 1,228 |
| | Katha | 154 | 23 | 37 | 6 | 12 | ... | ... | 1 | 8,307 | 8,043 |
| | Ruby Mines | 85 | ... | 8 | ... | ... | ... | 1 | ... | 1,819 | 1,672 |
| Sagaing | Shwebo | 727 | 18 | 48 | 5 | 1 | ... | ... | 1 | 6,448 | 5,397 |
| | Sagaing | 681 | 20 | 28 | 6 | 4 | ... | 1 | ... | 13,633 | 13,383 |
| | Lower Chindwin | 467 | 12 | 56 | 7 | 1 | ... | ... | ... | 2,749 | 1,899 |
| | Upper Chindwin | 88 | 2 | 2 | 1 | 2 | ... | ... | ... | 2,208 | 1,759 |
| Meiktila | Kyauksè | 354 | 8 | 14 | 10 | 4 | ... | 2 | 4 | 4,764 | 4,490 |
| | Meiktila | 582 | 11 | 51 | 26 | 1 | ... | 1 | ... | 3,401 | 3,261 |
| | Yamèthin | 1,273 | 13 | 69 | 2 | 13 | ... | 1 | ... | 13,310 | 12,390 |
| | Myingyan | 164 | ... | ... | 7 | ... | ... | ... | ... | 2,146 | 1,965 |
| Total | 1906-07 | 47,035 | 11,636 | 7,761 | 14,808 | 2,607 | 65 | 756 | 2,637 | 11,79,992 | 9,68,515 |
| | 1905-06 | *40,845 | *11,855 | *6,948 | *13,933 | 4,217 | 80 | 294 | 1,955 | 11,36,038 | 8,91,198 |

* Revised figures.

STATEMENT IX.—*Commission paid for assessment and collection of revenue during the year ended the 30th June 1907* (Paragraph 23 of Report, page 30).

PART I.—*Thugyis' Commission* (Lower Burma only).

| Division and District. | | Number of *thugyis.* | Commission due on account of the year's collections. | Deduction made from *thugyi's* commission. | Balance payable. | Amount actually disbursed within the year. | Average amount paid to each *thugyi.* |
|---|---|---|---|---|---|---|---|
| 1 | | 2 | 3 | 4 | 5 | 6 | 7 |
| | | | Rs. | Rs. | Rs. | Rs. | Rs. |
| ARAKAN ... | Akyab ... ... | 13 | 27,146 | 7,526 | 19,620 | 19,620 | 1,509 |
| | Kyaukpyu ... | 31 | 27,910 | 6,116 | 21,794 | 23,338 | 753 |
| | Sandoway ... | 6 | 5,040 | 1,188 | 3,852 | 3,727 | 621 |
| PEGU ... | Rangoon Town ... | 6 | 2,390 | ... | 2,390 | 2,263 | 377 |
| | Hanthawaddy ... | 21 | 81,527 | 20,178 | 61,349 | 55,485 | 2,642 |
| | Pegu ... | 10 | 39,689 | 12,870 | 26,819 | 26,079 | 2,608 |
| | Tharrawaddy ... | 10 | 22,942 | 5,042 | 17,900 | 17,517 | 1,752 |
| | Prome ... | 17 | 18,812 | 5,745 | 13,067 | 13,067 | 769 |
| IRRAWADDY | Bassein ... ... | 16 | 32,624 | 11,530 | 21,094 | 20,669 | 1,292 |
| | Henzada ... | 25 | 60,463 | 16,628 | 43,835 | 42,845 | 1,714 |
| | Myaungmya ... | 5 | 20,977 | 6,820 | 14,157 | 14,157 | 2,831 |
| | Ma-ubin ... | 5 | 10,494 | 2,772 | 7,722 | 7,526 | 1,505 |
| | Pyapôn ... | 4 | 9,178 | 3,219 | 5,959 | 5,929 | 1,482 |
| TENASSERIM | Toungoo ... | 10 | 13,910 | 3,719 | 10,191 | 10,146 | 1,015 |
| | Salween ... | 6 | 4,576 | 15 | 4,561 | 4,561 | 760 |
| | Thatôn ... ... | 7 | 12,883 | 5,127 | 7,756 | 7,241 | 1,034 |
| | Amherst ... | 23 | 23,392 | 4,198 | 19,194 | 19,043 | 828 |
| | Tavoy ... ... | 14 | 9,739 | 2,938 | 6,801 | 5,868 | 419 |
| | Mergui ... ... | 4 | 4,113 | 900 | 3,213 | 3,172 | 793 |
| MINBU ... | Thayetmyo ... | 19 | 6,717 | 613 | 6,104 | 6,104 | 321 |
| Total ... | 1906-07 ... | 252 | 4,34,522 | 1,17,144 | 3,17,378 | 3,08,357 | 1,224 |
| | 1905-06 ... | 285 | 4,50,770 | 1,27,667 | 3,23,103 | 3,10,136 | 1,088 |

STATEMENT IX.—*Commission paid for assessment and collection of revenue during the year ended the 30th June* 1907 (Paragraph 23 of Report, page 31)—*concluded.*

PART II.—*Village Headmen's Commission.*

| Division and District. | Number of revenue-collecting village headmen. | Commission due on account of the year's collections. | Amount actually disbursed within the year. | Average amount paid to each headman. |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| | | Rs. | Rs. | Rs. |
| ARAKAN ... Akyab ... | 812 | 1,00,805 | 1,00,495 | 124 |
| Northern Arakan ... | 18 | 613 | 613 | 34 |
| Kyaukpyu ... | 148 | 11,979 | 9,568 | 65 |
| Sandoway ... | 167 | 10,198 | 9,979 | 60 |
| PEGU ... Rangoon Town ... | ... | ... | ... | ... |
| Hanthawaddy ... | 535 | 86,629 | 84,909 | 159 |
| Pegu ... ... | 400 | 76,330 | 75,261 | 188 |
| Tharrawaddy ... | 494 | 53,296 | 53,588 | 108 |
| Prome ... ... | 485 | 27,663 | 27,671 | 57 |
| IRRAWADDY ... Bassein ... ... | 475 | 53,285 | 53,114 | 112 |
| Henzada ... ... | 322 | 36,718 | 36,718 | 114 |
| Myaungmya ... | 524 | 81,415 | 81,415 | 155 |
| Ma-ubin ... ... | 376 | 40,025 | 37,494 | 100 |
| Pyapôn ... ... | 360 | 57,458 | 55,649 | 155 |
| TENASSERIM ... Toungoo ... ... | 511 | 48,371 | 48,343 | 95 |
| Salween ... ... | 1 | 118 | 118 | 118 |
| Thatôn ... ... | 380 | 61,282 | 59,780 | 157 |
| Amherst ... ... | 206 | 32,032 | 31,920 | 155 |
| Tavoy ... ... | 107 | 16,421 | 15,543 | 145 |
| Mergui ... ... | 137 | 15,669 | 15,486 | 113 |
| MINBU ... Thayetmyo ... | 588 | 39,875 | 38,469 | 65 |
| Pakôkku ... ... | 889 | 89,805 | 88,696 | 100 |
| Minbu ... ... | 383 | 51,850 | 51,764 | 135 |
| Magwe ... ... | 467 | 54,493 | 54,202 | 116 |
| MANDALAY ... Mandalay ... ... | 386 | 63,234 | 61,931 | 160 |
| Bhamo ... ... | 232 | 11,133 | 10,661 | 46 |
| Myitkyina ... | 149 | 10,804 | 10,533 | 71 |
| Katha ... ... | 481 | 56,909 | 56,906 | 118 |
| Ruby Mines ... | 141 | 10,292 | 10,242 | 73 |
| SAGAING ... Shwebo ... ... | 632 | 82,162 | 82,162 | 130 |
| Sagaing ... ... | 275 | 70,596 | 69,972 | 254 |
| Lower Chindwin ... | 330 | 64,732 | 64,732 | 196 |
| Upper Chindwin ... | 436 | 37,183 | 37,097 | 85 |
| MEIKTILA ... Kyauksè ... ... | 334 | 64,509 | 64,878 | 194 |
| Meiktila ... ... | 409 | 44,416 | 41,996 | 103 |
| Vamèthin .. ... | 686 | 56,670 | 56,516 | 82 |
| Myingyan ... ... | 540 | 57,041 | 57,510 | 106 |
| Total ... 1906-07 ... ... | 13,816 | 16,76,611 | 16,55,931 | 120 |
| 1905-06 ... ... | 13,495 | 15,86,419 | 15,47,846 | 115 |

STATEMENT X.—*Area granted or leased during the year ended the 30th June* 1907 (Paragraph 24 of Report, pages 31—34 ).

| Division and District. | | Area granted or leased for cultivation. | Area granted revenue free for religious edifices. | Area granted revenue free for public purposes. | Area granted, or leased as *thugyisa*. |
|---|---|---|---|---|---|
| 1 | | 2 | 3 | 4 | 5 |
| | | Acres. | Acres. | Acres. | Acres. |
| ARAKAN ... | Akyab ... ... | 1,184 | 7·11 | 2·69 | ... |
| | Kyaukpyu .. | 2,651 | 1·49 | ... | ... |
| | Sandoway ... | 448 | ... | ... | ... |
| PEGU ... | Rangoon Town ... | 7·98 | ... | 0·6 | ... |
| | Hanthawaddy ... | 371 | 3·35 | 0·96 | ... |
| | Pegu .... ... | ... | 60·14 | 52·52 | ... |
| | Tharrawaddy ... | ... | 20·96 | ·50 | ... |
| | Prome ... ... | ... | 3·41 | ·39 | ... |
| IRRAWADDY ... | Bassein ... | 1,734·06 | ·08 | ·05 | ... |
| | Henzada ... | 1,150 | 4·50 | ... | ... |
| | Myaungmya ... | 3,905 | 3·02 | ... | ... |
| | Ma-ubin ... | 84 | 6·25 | 3·67 | ... |
| | Pyapôn ... | 2,468·00 | 3·46 | 4·67 | 149·39 |
| TENASSERIM ... | Toungoo ... | 12,007· | 11·51 | ·38 | ... |
| | Salween ... | 230·65 | ... | ... | ... |
| | Thatôn ... | 4,587 | 14·57 | 3·10 | 25 |
| | Amherst ... | 5,646 | 2·95 | 4·6 | ... |
| | Tavoy ... | 888·97 | ·48 | ... | ... |
| | Mergui. ... | 1,245·84 | ·27 | 2·03 | ... |
| MINBU ... | Thayetmyo ... | 484 | 5·28 | 1·71 | ... |
| | Pakôkku ... | ... | 2·088 | ... | ... |
| | Minbu ... | ... | 10·58 | ... | ... |
| | Magwe ... | ... | 4·27 | ... | ... |
| MANDALAY ... | Mandalay ... | 312 | 6·49 | ... | ... |
| | Bhamo ... | 16 | ·10 | ... | 13·75 |
| | Myitkyina ... | 341·82 | 1·77 | ... | 27·60 |
| | Katha ... | ... | 19·64 | ... | 33·36 |
| | Ruby Mines ... | ... | ·50 | ... | ... |
| SAGAING ... | Shwebo ... | 1,612 | ·19 | ... | ... |
| | Sagaing ... | 45·39 | ·97 | ... | ... |
| | Lower Chindwin | 3·93 | ... | 1·04 | ... |
| | Upper Chindwin | 20·79 | 10·40 | ·0959 | ... |
| MEIKTILA ... | Kyauksè ... | ... | 3·45 | ... | ... |
| | Meiktila ... | ... | 3·55 | ... | ... |
| | Yamèthin ... | 97·69 | 5·48 | ... | 150·23 |
| | Myingyan ... | ... | 1·87 | ... | ... |
| Total ... | 1906-07 | 41,542·12 | 220·178 | 79·0059 | 399·33 |
| | 1905-06 | 53,393·87 | 188·99 | 173·20 | * 1,027·39 |

* Revised figures.

*Note.*—Column 5 appears for the first time.

STATEMENT X-A.— *Total value of assignments of land revenue up to the 31st March 1907*
(Paragraph 25 of Report, page 34).

| Division and District. | Total value of assignments of land revenue at the beginning of the year. | Total value of assignments of land revenue added during the year. | Total value of assignments of land revenue subtracted during the year. | Total value of assignments of land revenue at the end of the year. |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| **A.—For the maintenance of Public Servants.** | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. |
| Minbu ... Pakôkku ... | 5,467 7 2 | 37 8 0 | ... | 5,504 15 2 |
| Minbu ... | 128 2 11 | 11 0 0 | ... | 139 2 11 |
| Mandalay ... Mandalay ... | 186 12 0 | ... | ... | 186 12 0 |
| Bhamo ... | 3,268 1 6 | ... | ... | 3,268 1 6 |
| Myitkyina ... | 550 9 11 | 62 0 3 | ... | 612 10 2 |
| Katha ... | 2,251 2 0 | 38 0 0 | ... | 2,289 2 0 |
| Ruby Mines ... | 1,242 6 3 | ... | ... | 1,242 6 3 |
| Sagaing ... Shwebo ... | 323 9 7 | 8 3 0 | ... | 331 12 7 |
| Upper Chindwin ... | 1,929 0 0 | 5 8 0 | ... | 1,934 8 0 |
| Meiktila ... Kyauksè ... | 273 4 0 | ... | 124 13 7 | 148 6 5 |
| Meiktila ... | 256 7 0 | ... | ... | 256 7 0 |
| Yamèthin ... | 385 7 0 | 384 6 6 | ... | 769 13 6 |
| Myingyan ... | 3,616 1 6 | ... | ... | 3,616 1 6 |
| Total, A ... | 19,878 6 10 | 546 9 9 | 124 13 7 | 20,300 3 0 |
| **B.—For other purposes.** | | | | |
| Arakan ... Akyab ... | 274 14 10 | ... | ... | 274 14 10 |
| Kyaukpyu ... | 68 3 4 | 2 8 9 | ... | 70 12 1 |
| Sandoway ... | 39 1 2 | ... | ... | 39 1 2 |
| Pegu ... Rangoon Town ... | 3,505 11 6 | 1 0 0 | ... | 3,596 11 6 |
| Hanthawaddy ... | 155 9 9 | 0 8 0 | ... | 156 1 9 |
| Pegu ... | 414 14 2 | 181 14 6 | ... | 656 12 8 |
| Tharrawaddy ... | 506 3 2 | 47 2 1 | ... | 553 5 3 |
| Prome ... | 123 14 0 | 16 3 6 | ... | 140 1 6 |
| Irrawaddy ... Bassein ... | 100 3 5 | 4 4 9 | ... | 104 8 2 |
| Henzada ... | 66 7 5 | 9 4 10 | ... | 75 12 3 |
| Myaungmya ... | 245 5 3 | 7 3 6 | ... | 252 8 9 |
| Ma-ubin ... | 273 2 6 | 2 9 6 | ... | 275 12 0 |
| Pyapôn ... | ... | ... | ... | ... |
| Tenasserim ... Toungoo ... | 79 14 2 | 22 0 10 | ... | 101 15 0 |
| Salween ... | 12 5 8 | ... | ... | 12 5 8 |
| Thatôn ... | 100 14 1 | 26 13 0 | ... | 127 11 1 |
| Amherst ... | 515 2 9 | 30 14 10 | .. | 546 1 7 |
| Mergui ... | 25 15 11 | 1 11 2 | ... | 27 11 1 |
| Minbu ... Thayetmyo ... | 58 10 3 | 13 15 8 | ... | 72 9 11 |
| Pakôkku ... | 733 10 3 | 0 13 1 | ... | 734 7 4 |
| Minbu ... | 3,487 13 0 | 9 11 10 | ... | 3,497 8 10 |
| Magwe ... | 39 13 5 | 3 14 11 | ... | 43 12 4 |
| Mandalay ... Mandalay ... | 424 3 8 | 12 1 5 | ... | 436 5 1 |
| Bhamo ... | 68 9 1 | 4 0 0 | ... | 72 9 1 |
| Myitkyina ... | 423 11 3 | 65 9 10 | ... | 489 5 1 |
| Katha ... | 142 12 6 | 23 10 5 | ... | 166 6 11 |
| Ruby Mines ... | 52 10 3 | 7 10 0 | ... | 60 4 3 |
| Sagaing ... Shwebo ... | 32 13 3 | 716 12 4 | ... | 749 9 7 |
| Sagaing ... | 1,710 9 4 | 0 0 9 | ... | 1,710 10 1 |
| Lower Chindwin .. | 16 1 5 | 4 0 0 | ... | 20 1 5 |
| Upper Chindwin ... | 428 5 3 | 5 9 11 | ... | 433 15 2 |
| Meiktila .. Kyauksè ... | 91 14 3 | 13 3 5 | 5 7 8 | 99 10 0 |
| Meiktila ... | 96 14 11 | 3 1 1 | ... | 100 0 0 |
| Yamèthin ... | 70 12 10 | 161 8 11 | 0 0 6 | 232 5 3 |
| Myingyan ... | 8,015 15 8 | 13 7 0 | ... | 8,029 6 8 |
| Total, B ... | 22,523 3 8 | 1,413 5 10 | 5 8 2 | 23,931 1 4 |
| Total 1906-07 ... | 42,401 10 6 | 1,959 15 7 | 130 5 9 | 44,231 4 4 |
| 1905-06 ... | 29,980 9 4 | 2,410 7 10 | ... | 32,391 1 2 |

STATEMENT XI.—*Sales, Mortgages and Redemptions of Land during the year ended the 30th June 1907*
(Paragraph 19 of Report, page 24).

| District. | Sales. | | Mortgages. | | | | Redemptions. |
|---|---|---|---|---|---|---|---|
| | | | *During year of report.* | | *At the end of the year.* | | |
| | Area. | Amount of purchase-money or value of consideration. | Area. | Amount for which mortgaged. | Total area under mortgage. | Amount for which mortgaged. | Area redeemed during the year. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| | Acres. | Rs. | Acres. | Rs. | Acres. | Rs. | Acres. |
| Akyab ... ... | 26,953 | 6,11,610 | 6,116 | 90,896 | 11,800 | 1,81,196 | 4,256 |
| Kyaukpyu ... ... | 1,709 | 42,659 | 873 | 22,450 | 6,350 | 1,50,482 | 1,902 |
| Sandoway ... ... | 1,454 | 63,875 | 1,100 | 32,105 | 3,156 | 90,042 | 1,184 |
| Hanthawaddy ... ... | 74,253 | 42,17,890 | 57,691 | 20,89,672 | 213,024 | 87,08,792 | 53,195 |
| Pegu ... ... | 73,653 | 29,86,239 | 40,515 | 13,30,071 | 102,292 | 30,88,096 | 32,450 |
| Tharrawaddy ... ... | 36,655 | 20,15,204 | 36,445 | 16,64,677 | 72,256 | 28,67,903 | 16,802 |
| Prome ... ... | 12,746 | 6,65,833 | 4,289 | 2,23,875 | †31,489 | †13,32,932 | 7,228 |
| Bassein ... ... | 44,390 | 11,65,391 | 42,161 | 10,02,013 | 93,786 | 19,52,833 | 28,819 |
| Henzada ... ... | 24,909 | 13,84,401 | 19,294 | 8,48,905 | 22,381 | 14,87,582 | 13,624 |
| Myaungmya ... ... | 46,426 | 14,95,587 | 38,675 | 11,07,345 | †110,537 | †29,75,861 | 31,372 |
| Ma-ubin ... ... | 25,988 | 10,48,242 | 27,101 | 10,07,655 | 65,111 | 22,11,466 | 14,781 |
| Pyapôn ... ... | 54,768 | 22,76,427 | 52,979 | 16,82,856 | 172,127 | 56,36,460 | 45,490 |
| Toungoo ... ... | 19,323 | 6,98,110 | 19,018 | 5,44,545 | 38,666 | 12,24,912 | 10,702 |
| Thatôn ... ... | 51,150 | 25,68,022 | 14,001 | 6,27,624 | 41,857 | 20,29,315 | 27,382 |
| Amherst ... ... | 15,276 | 7,85,621 | 6,692 | 3,64,083 | †20,090 | †10,04,463 | 7,562 |
| Tavoy ... ... | 2,796 | 1,48,051 | 836 | 33,059 | 3 128 | 1,32,052 | 1,527 |
| Mergui ... ... | 1,329 | 37,331 | 1,170 | 26,379 | 3,138 | 82,433 | 773 |
| Thayetmyo ... ... | 799 | 50,499 | 2 | 50 | 6 | 950 | 1 |
| Minbu ... ... | 37 | 2,695 | 5 | 360 | 174 | 13,994 | ... |
| Magwe ... ... | 318 | 5,202 | 17,520 | 2,25,493 | 245,232 | 41,39,110 | 8,465 |
| Mandalay ... ... | 8,474 | 1,41,933 | 58 | 3,500 | 207 | 8,165 | 25 |
| Katha ... ... | 220 | 1,782 | 102 | 925 | 1,042 | 8,038 | 47 |
| Sagaing ... ... | 2,198 | 84,498 | 24 | 5,477 | 630 | 20,612 | 61 |
| Lower Chindwin ... | 626 | 29,906 | 306 | 8,016 | †1,596 | 67,480 | 3 |
| Upper Chindwin ... | 98 | 2,987 | 17 | 1,400 | 36 | †2,400 | ... |
| Kyauksè ... ... | 6,799 | 1,12,695 | 92 | 2,523 | 16,829 | 5,80,926 | 1,000 |
| Meiktila ... ... | 882 | 30,241 | ... | ... | ... | ... | ... |
| Yamèthin ... ... | 4,023 | 2,19,142 | 3,225 | 1,00,816 | 417 | 19,182 | 563 |
| Myingyan ... ... | 962 | 27,820 | 9 | 571 | 338 | 11,950 | ... |
| Total for 1906-07 ... | 539,214 | 2,29,19,893 | 390,316 | 1,30,47,341 | 1,277,695 | 4,00,29,627 | 309,214 |
| Total for 1905-06 ... | 542,160 | 2,29,83,621 | 467,320 | 1,50,46,314 | 1,196,283 | 3,52,71,265 | *274,000 |

* Revised figures. | † Includes area and value of land previously mortgaged, but only recorded during 1906-07.

STATEMENT XII.—*Classification of Occupiers of Land and details of tenancies at full and fixed rents during the year ended the 30th June* 1907 (Paragraph 20 of Report, page 26).

| District. | Area occupied by | | | Tenancies at full rents. | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Agriculturists. | *Non-agriculturists.* | | *Number of cases in which the land has been let continuously.* | | *Number of tenants who have rented their lands continuously.* | | Area let at full rents. | Amount of money for which rented. |
| | | Resident. | Non-resident. | Five years and over. | Under five years. | Five years and over. | Under five years. | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | Acres. | Acres. | Acres. | | | | | Acres. | Rs. |
| Akyab ... | 568,645 | 67,087 | 140,436 | 4,222 | 13,452 | 2,404 | 16,363 | 134,679 | 15,05,635 |
| Kyaukpyu ... | 132,216 | 7,676 | 9,139 | 1,417 | 2,812 | 601 | 2,769 | 13,503 | 1,04,939 |
| Sandoway ... | 48,329 | 3,405 | 2,262 | 380 | 1,926 | 261 | 2,098 | 8,822 | 94,403 |
| Hanthawaddy ... | 822,589 | 102,317 | 267,302 | 6,122 | 7,883 | 2,156 | 14,090 | 476,177 | 63,72,131 |
| Pegu ... | 671,981 | 36,175 | 181,066 | 2,778 | 8,606 | 726 | 11,532 | 330,946 | 39,92,891 |
| Tharrawaddy ... | 380,897 | 38,338 | 46,975 | 3,363 | 8,816 | 876 | 10,213 | 119,816 | 17,11,786 |
| Prome ... | 332,395 | 5,870 | 13,276 | 1,486 | 4,229 | 845 | 4,398 | 25,340 | 2,85,318 |
| Bassein ... | 134,705 | 23,622 | 32,894 | 2,973 | 5,868 | 826 | 10,162 | 191,221 | 10,46,016 |
| Henzada ... | 502,431 | 12,506 | 25,486 | 4,706 | 9,901 | 2,661 | 13,719 | 146,510 | 19,25,414 |
| Myaungmya ... | 519,429 | 36,668 | 56,704 | 2,680 | 6,790 | 566 | 9,958 | 206,292 | 26,26,683 |
| Ma-ubin ... | 337,442 | 62,614 | 51,547 | 2,776 | 4,097 | 753 | 6,343 | 123,574 | 15,67,931 |
| Pyapôn ... | 413,479 | 46,872 | 133,637 | 2,730 | 5,745 | 823 | 8,057 | 249,493 | 31,87,364 |
| Toungoo ... | 294,332 | 18,310 | 45,458 | 2,619 | 4,702 | 675 | 6,646 | 109,865 | 12,08,072 |
| Thatôn ... | 538,710 | 44,828 | 66,483 | 438 | 3,297 | 147 | 3,543 | 109,399 | 13,42,417 |
| Amherst ... | 386,481 | 22,499 | 28,529 | 694 | 2,090 | 249 | 2,536 | 46,780 | 5,39,006 |
| Tavoy ... | 95,304 | 3,809 | 19,173 | 2,154 | 1,804 | 734 | 3,266 | 32,414 | 4,03,903 |
| Mergui .. | 99,201 | 1,031 | 5,914 | 175 | 856 | 145 | 911 | 8,726 | 73,566 |
| Thayetmyo ... | 87,700 | 2,961 | 4,635 | 921 | 2,013 | 571 | 2,735 | 9,572 | 1,03,915 |
| Minbu ... | 358,243 | 39,873 | 7,261 | 535 | 413 | 387 | 1,123 | 8,457 | 1,18,124 |
| Magwe ... | 889,804 | 9,300 | 11,200 | 1,262 | 3,043 | 1,366 | 4,441 | 15,858 | 1,46,669 |
| Mandalay ... | 210,750 | 4,695 | 24,773 | 1,160 | 1,038 | 751 | 2,826 | 14,919 | 1,43,892 |
| Katha ... | 177,937 | 912 | 974 | 46 | 203 | 57 | 326 | 2,877 | 16,534 |
| Sagaing ... | 665,558 | 23,232 | 29,869 | 449 | 780 | 219 | 1,010 | 4,074 | 17,596 |
| Lower Chindwin ... | 588,697 | 105,764 | 38,544 | 1 | 48 | 1 | 48 | 264 | 1,645 |
| Upper Chindwin ... | 66 | 62 | 170 | 63 | 23 | 17 | 71 | 299 | 2,804 |
| Kyauksè ... | 227,868 | 5,910 | 15,526 | 505 | 247 | 362 | 787 | 7,940 | 84,001 |
| Meiktila ... | 614,526 | 1,664 | 2,431 | 4 | ... | ... | 231 | 78 | 1,314 |
| Yamèthin ... | 88,801 | 13,101 | 13,741 | 495 | 1,844 | 127 | 2,785 | 28,789 | 4,10,004 |
| Myingyan ... | 1,147,219 | 12,935 | 10,047 | 2,759 | 7,368 | 3,156 | 8,302 | 33,307 | 1,42,781 |
| Total 1906-07 | 11,335,735 | 754,036 | 1,285,452 | 49,913 | 109,894 | 22,462 | 151,289 | 2,459,991 | 2,91,76,754 |
| Total 1905-06 ... | 11,251,249 | 741,177 | 1,202,690 | 51,427 | 108,961 | 26,130 | 153,516 | 2,319,131 | 2,28,79,806 |

STATEMENT XIII.—*Agricultural advances during the*

| District. | Principal. | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Outstanding at commencement of the year. | Advanced during the year. | Total advanced. | Amount due for collection within the year (including arrears). | Remitted during the year. | Collected during the year. | Total remitted and collected. | Balance outstanding at end of the year. | Amount suspended by competent authority. | Amount overdue. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Akyab ... | 10,612 | 73,853 | 84,465 | 51,540 | ... | 43,078 | 43,078 | 41,387 | 5,298 | 11,233 |
| Northern Arakan ... | 4,700 | 2,520 | 7,220 | .. | ... | ... | ... | 7,220 | ... | ... |
| Kyaukpyu ... ... | ... | 1,800 | 1,800 | 175 | ... | 175 | 175 | 1,625 | ... | ... |
| Sandoway ... ... | 2,400 | ... | 2,400 | 2,400 | ... | 2,400 | 2,400 | ... | ... | ... |
| Hanthawaddy ... | ... | 1,07,250 | 1,07,250 | 89,140 | ... | 32,370 | 32,370 | 74,880 | ... | 58,695 |
| Pegu ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Tharrawaddy ... | 36,115 | 1,02,085 | 1,38,200 | 81,893 | ... | 65,877 | 65,877 | 72,323 | ... | 20,475 |
| Prome ... ... | 16,425 | 41,300 | 57,725 | 37,265 | ... | 35,306 | 35,306 | 22,419 | ... | 2,084 |
| Bassein ... ... | 14,391 | 26,100 | 40,491 | 26,133 | .. | 26,683 | 26,683 | 13,808 | ... | 600 |
| Henzada ... ... | 9,590 | 7,090 | 16,680 | 12,455 | ... | 9,340 | 9,340 | 7,340 | 840 | 1,050 |
| Myaungmya ... | 52,966 | 20,500 | 73,466 | 54,200 | ... | 38,496 | 38,496 | 34,970 | 448 | 15,877 |
| Maubin ... ... | 18,960 | 18,600 | 37,560 | 21,945 | ... | 13,640 | 13,640 | 23,920 | ... | 8,445 |
| Pyapôn ... ... | 21,850 | 45,275 | 67,125 | 58,017 | ... | 48,198 | 48,198 | 18,927 | 95 | 10,758 |
| Toungoo ... ... | 7,802 | 10,600 | 18,402 | 6,590 | ... | 5,315 | 5,315 | 13,087 | 300 | 1,250 |
| Thatôn ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Amherst ... ... | 1,745 | ... | 1,745 | 1,350 | ... | 1,745 | 1,745 | ... | ... | ... |
| Tavoy ... ... | 500 | ... | 500 | 500 | ... | 500 | 500 | ... | ... | ... |
| Mergui ... ... | 960 | 2,500 | 3,460 | 1,575 | ... | 2,128 | 2,128 | 1,332 | ... | ... |
| Thayetmyo ... ... | 21,683 | 43,450 | 65,133 | 31,075 | ... | 24,579 | 24,579 | 40,554 | 3,376 | 8,995 |
| Pakôkku ... ... | 14,625 | 32,000 | 46,625 | 20,410 | ... | 18,245 | 18,245 | 28,380 | ... | 1,000 |
| Minbu ... ... | 10,113 | 8,940 | 19,053 | 8,568 | ... | 7,098 | 7,098 | 11,955 | 620 | 845 |
| Magwe ... ... | 8,485 | 8,960 | 17,145 | 11,568 | ... | 11,013 | 11,013 | 6,432 | ... | ... |
| Mandalay ... ... | 3,066 | 10,350 | 13,416 | 5,624 | ... | 2,558 | 2,558 | 10,858 | 100 | 1,849 |
| Bhamo ... ... | *7,717 | 8,000 | 15,717 | 10,979 | ... | 9,505 | 9,505 | 6,212 | ... | 562 |
| Myitkyina ... ... | 10,215 | 7,150 | 17,365 | 8,405 | ... | 6,581 | 6,581 | 10,784 | ... | 1,562 |
| Katha ... ... | 7,070 | 10,500 | 17,570 | 8,495 | ... | 8,460 | 8,160 | 9,110 | ... | 65 |
| Ruby Mines ... | 27,465 | 13,180 | 40,645 | 16,414 | ... | 13,526 | 13,526 | 27,119 | 238 | 746 |
| Shwebo ... ... | 8,815 | 12,625 | 21,440 | 9,868 | ... | 9,868 | 9,868 | 11,572 | 2,713 | ... |
| Sagaing ... ... | 9,500 | 31,300 | 40,800 | 18,930 | ... | 15,255 | 15,255 | 25,545 | 3,625 | 3,675 |
| Lower Chindwin ... | 27,628 | 27,000 | 54,628 | 35,603 | ... | 35,403 | 35,403 | 19,225 | 50 | 200 |
| Upper Chindwin ... | 36,466 | 16,900 | 53,366 | 22,447 | ... | 21,531 | 21,531 | 31,835 | 20 | 1,169 |
| Kyauksè ... ... | 63,579 | 40,000 | 1,03,579 | 66,605 | ... | 56,233 | 56,233 | 47,346 | 350 | 9,975 |
| Meiktila ... ... | 14,908 | 27,000 | 41,908 | 26,145 | ... | 15,942 | 15,942 | 25,966 | 8,012 | 1,416 |
| Yamèthin ... ... | 28,444 | 54,750 | 83,194 | 47,152 | ... | 20,990 | 20,990 | 62,204 | 23,970 | 2,192 |
| Myingyan ... ... | 9,665 | 45,210 | 54,875 | 19,900 | ... | 17,865 | 17,865 | 37,010 | 11,435 | 2,645 |
| Total for 1906-07 ... | 3,08,460 | 8,56,783 | 13,65,248 | 3,14,256 | ... | 6,19,903 | 6,19,903 | 7,45,345 | 61,490 | 1,67,363 |
| Total for 1905-06 ... | 3,91,650 | 6,76,400 | 10,68,050 | † | ... | 5,59,490 | 5,59,490 | 5,08,560 | † | 71,590 |

* Revised figures.

*official year* 1906-07. (Paragraph 21 of Report, pages 27 and 28.)

| Interest | | | | | | | | Total Principal and Interest | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Arrears of interest suspended and overdue at commencement of the year. | Interest falling due within the year. | Total interest for collection within the year. | Remitted during the year. | Collected during the year. | Total remitted and collected. | Suspended by competent authority. | Arrears of interest overdue at end of the year. | Remitted during the year. | Collected during the year. | Under suspension at end of the year. | Overdue at end of the year. |
| 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| 10 | 3,278 | 3,288 | ... | 2,746 | 2,746 | 123 | 497 | ... | 45,824 | 5,421 | 11,730 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | 13 | 13 | ... | 13 | 13 | ... | ... | ... | 188 | ... | ... |
| ... | 120 | 120 | ... | 120 | 120 | ... | ... | ... | 2,520 | ... | ... |
| ... | 3,856 | 3,856 | ... | 1,325 | 1,325 | ... | 2,609 | ... | 33,695 | ... | 61,304 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 267 | 5,142 | 5,409 | ... | 4,007 | 4,007 | ... | 1,442 | ... | 69,884 | ... | 21,917 |
| 26 | 2,310 | 2,336 | ... | 2,189 | 2,189 | ... | 147 | ... | 37,495 | ... | 2,231 |
| 25 | 1,680 | 1,705 | ... | 1,717 | 1,717 | ... | 32 | ... | 28,400 | ... | 632 |
| 75 | 579 | 654 | ... | 713 | 713 | ... | 16 | ... | 10,053 | 840 | 1,056 |
| 1,366 | 2,192 | 3,558 | ... | 2,678 | 2,678 | .. | 1,027 | ... | 41,174 | 448 | 16,904 |
| 606 | 900 | 1,506 | ... | 1,122 | 1,122 | ... | 428 | ... | 14,762 | ... | 8,873 |
| 369 | 2,820 | 3,189 | ... | 2,636 | 2,636 | ... | 587 | ... | 50,834 | 95 | 11,345 |
| 4 | 675 | 679 | ... | 508 | 508 | ... | 147 | ... | 5,823 | 300 | 1,397 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 52 | 7 | 59 | ... | 83 | 83 | ... | ... | ... | 1,828 | ... | ... |
| ... | 25 | 25 | ... | 25 | 25 | ... | ... | ... | 525 | ... | ... |
| ... | 138 | 138 | ... | 166 | 166 | ... | ... | ... | 2,294 | ... | ... |
| 227 | 2,629 | 2,856 | ... | 2,146 | 2,146 | ... | 774 | ... | 26,725 | 3,376 | 9,769 |
| 10 | 1,494 | 1,504 | ... | 1,427 | 1,427 | ... | 78 | ... | 19,672 | ... | 1,078 |
| 23 | 741 | 764 | ... | 758 | 758 | ... | 11 | ... | 7,856 | 620 | 856 |
| ... | 772 | 772 | ... | 772 | 772 | ... | ... | ... | 11,785 | ... | ... |
| 15 | 401 | 416 | ... | 433 | 233 | ... | 183 | ... | 2,791 | 100 | 2,032 |
| 61 | 704 | 765 | ... | 739 | 739 | ... | 32 | ... | 10,244 | ... | 594 |
| 157 | 632 | 789 | ... | 672 | 672 | .. | 117 | ... | 7,253 | ... | 1,679 |
| 6 | 734 | 740 | ... | 741 | 741 | ... | 5 | ... | 9,201 | ... | 70 |
| 170 | 1,475 | 1,645 | ... | 1,561 | 1,561 | ... | 81 | ... | 15,087 | 238 | 827 |
| 4 | 952 | 956 | ... | 959 | 959 | ... | ... | ... | 10,827 | 2,713 | ... |
| 312 | 1,124 | 1,436 | ... | 1,106 | 1,106 | 328 | 330 | ... | 16,361 | 3,953 | 4,005 |
| 3 | 2,343 | 2,346 | ... | 2,368 | 2,368 | ... | ... | ... | 37,771 | 50 | 200 |
| 40 | 2,341 | 2,381 | ... | 2,275 | 2,275 | ... | 110 | ... | 23,806 | 20 | 1,279 |
| 975 | 4,318 | 5,293 | ... | 4,692 | 4,692 | ... | 639 | ... | 60,925 | 350 | 10,614 |
| 67 | 1,666 | 1,733 | ... | 1,587 | 1,587 | ... | 148 | ... | 17,529 | 8,012 | 1,564 |
| 281 | 3,477 | 3,758 | ... | 3,654 | 3,654 | ... | 104 | ... | 24,614 | 23,970 | 2,296 |
| ... | 2,342 | 2,342 | ... | 2,334 | 2,334 | ... | 8 | ... | 20,199 | 11,435 | 2,653 |
| 5,151 | 51,880 | 57,031 | ... | 48,072 | 48,072 | 451 | 9,552 | ... | 6,67,975 | 61,941 | 1,76,915 |
| 4,506 | 41,950 | 46,456 | ... | 41,804 | 41,804 | † | 5,151 | .. | 6,01,294 | † | 76,741 |

† Figures not available.

STATEMENT XIII-A.—*Advances under the Land Improvement Loans Act*

| District. | PRINCIPAL. | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Outstanding at commencement of the year. | Advanced during the year. | Total advanced. | Amount due for collection within the year (including arrears). | Remitted during the year. | Collected during the year. | Total remitted and collected. | Balance outstanding at end of the year. | Amount suspended by competent authority. | Amount overdue. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Akyab | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Northern Arakan | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Kyaukpyu | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Sandoway | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Hanthawaddy | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Pegu ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Tharrawaddy | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Prome | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Bassein | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Henzada | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Myaungmya | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Ma-ubin | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Pyapôn | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Toungoo | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Thatôn ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Amherst | ... | ... | 7,050 | ... | 7,050 | 450 | ... | 450 | 450 | 6,600 | ... | ... |
| Tavoy ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Mergui ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Thayetmyo | ... | ... | 400 | 3,150 | 3,550 | 475 | ... | 300 | 300 | 3,250 | 75 | 175 |
| Pakôkku | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Minbu | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Magwe | ... | ... | 1,000 | ... | 1,000 | 525 | ... | 425 | 425 | 575 | ... | ... |
| Mandalay | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Bhamo ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Myitkyina | ... | ... | 100 | ... | 100 | 100 | ... | 100 | 100 | ... | ... | ... |
| Katha | ... | ... | 200 | ... | 200 | 200 | ... | 200 | 200 | ... | ... | ... |
| Ruby Mines | ... | ... | ... | 100 | 100 | ... | ... | ... | ... | 100 | ... | ... |
| Shwebo | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Sagaing | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Lower Chindwin | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Upper Chindwin | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Kyauksè | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Meiktila | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Yamèthin | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Myingyan | ... | ... | 800 | ... | 800 | 400 | ... | 400 | 400 | 400 | ... | ... |
| Total for 1906-07 | ... | ... | 9,550 | 3,250 | 12,800 | 2,150 | ... | 1,875 | 1,875 | 10,925 | 75 | 175 |
| Total for 1905-06 | ... | ... | 6,000 | 4,500 | 10,500 | † | ... | 950 | 950 | 9,550 | † | 100 |

† Figures

*during the official year* 1906-07 (Paragraph 21 of Report, page 28).

| INTEREST. | | | | | | | | TOTAL PRINCIPAL AND INTEREST. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Arrears of interest suspended and overdue at commencement of the year. | Interest falling due within the year. | Total interest for collection within the year. | Remitted during the year. | Collected during the year. | Total remitted and collected. | Suspended by competent authority. | Arrears of interest overdue at end of the year. | Remitted during the year. | Collected during the year. | Under suspension at end of the year. | Overdue at end of the year. |
| 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | 102 | 102 | ... | 102 | 102 | ... | ... | ... | 552 | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | 88 | 88 | ... | 57 | 57 | ... | 31 | ... | 357 | 75 | 206 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | 58 | 58 | ... | 58 | 58 | ... | ... | ... | 483 | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | 5 | 5 | ... | 5 | 5 | ... | ... | ... | 105 | ... | ... |
| 10 | ... | 10 | ... | 10 | 10 | ... | ... | ... | 210 | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | 40 | 40 | ... | 40 | 40 | ... | ... | ... | 440 | ... | ... |
| 10 | 293 | 303 | ... | 272 | 272 | ... | 31 | ... | 2,147 | 75 | 206 |
| ... | 227 | 227 | ... | 217 | 217 | † | 10 | ... | 1,167 | † | 110 |

† available.

STATEMENT XIII-B.—*Account of Local Government with Agriculturist Borrowers during the official year* 1906-07 (Paragraph 21 of Report, page 28).

| Particulars. | | Agriculturists' Loans Act. | Land Improvement Loans Act. | Total both Acts. |
|---|---|---|---|---|
| 1 | | 2 | 3 | 4 |
| | | Rs. | Rs. | Rs. |
| PRINCIPAL ... | Outstanding at commencement of the year ... | 5,08,460 | 9,550 | 5,18,010 |
| | Advanced during the year ... ... | 8,56,788 | 3,250 | 8,60,038 |
| | Total advanced ... | 13,65,248 | 12,800 | 13,78,048 |
| | Amount due for collection within the year (including arrears). | 8,14,296 | 2,150 | 8,16,446 |
| | Remitted during the year ... ... ... | ... | ... | ... |
| | Collected during the year ... ... ... | 6,19,903 | 1,875 | 6,21,778 |
| | Total remitted and collected ... | 6,19,903 | 1,875 | 6,21,778 |
| | Balance outstanding at the end of the year ... | 7,45,345 | 10,925 | 7,56,270 |
| | Amount suspended by competent authority ... | 61,490 | 75 | 61,565 |
| | Amount overdue ... ... ... | 1,67,363 | 175 | 1,67,538 |
| INTEREST ... | Arrears of interest suspended and overdue at commencement of the year. | 5,151 | 10 | 5,161 |
| | Interest falling due within the year ... ... | 51,880 | 293 | 52,173 |
| | Total interest for collection within tne year ... | 57,031 | 303 | 57,334 |
| | Remitted during the year ... ... ... | ... | ... | ... |
| | Collected during the year ... ... .. | 48,072 | 272 | 48,344 |
| | Total remitted and collected ... | 48,072 | 272 | 48,344 |
| | Suspended by competent authority ... ... | 451 | ... | 451 |
| | Arrears of interest overdue at end of the year ... | 9,552 | 31 | 9,583 |
| TOTAL PRINCIPAL AND INTEREST. | Remitted during the year ... ... ... | ... | ... | ... |
| | Collected during the year ... ... ... | 6,67,975 | 2,147 | 6,70,122 |
| | Under suspension at end of the year ... ... | 61,941 | 75 | 62,016 |
| | Overdue at the end of the year ... ... | 1,76,915 | 206 | 1,77,121 |

STATEMENT XIIIC.—*Loans made under the Agriculturists' and Land Improvement Loans Act during the official year* 1906-07 (Paragraph 21 of Report, pages 28 and 29).

ACCOUNT OF LOCAL GOVERNMENT WITH GOVERNMENT OF INDIA.

| | Amount advanced to Local Government by Government of India. | | | Interest payable for the year by Local Government to Government of India at 3½ per cent. on mean outstanding. |
|---|---|---|---|---|
| | Outstanding at the commencement of the year. | Outstanding at the close of the year. | Mean outstanding. | |
| 1 | 2 | 3 | 4 | 5 |
| | Rs. | Rs. | Rs. | Rs. |
| Agriculturists' Loans Act ... ... | 5,08,460 | 7,45,345 | 6,26,903 | 21,942 |
| Land Improvement Loans Act ... ... | 9,550 | 10,925 | 10,237 | 358 |
| Total ... | 5,18,010 | 7,56,270 | 6,37,140 | 22,300 |

STATEMENT XIV.—*Financial Results of Loan Operations to Local Government for the official year ending* 1906-07 (Paragraph 21 of Report, page 28).

| | | Agriculturists' Loans Act. | Land Improvement Loans Act. | tal b oth Acts. |
|---|---|---|---|---|
| 1 | | 2 | 3 | 4 |
| | | Rs. | Rs. | Rs. |
| 1. Interest payable for the year by the Local Government to the Government of India. | | 21,942 | 358 | 22,300 |
| 2. Interest collected during the year ... ... ... | | 48,072 | 272 | 48,344 |
| 3. Balance of interest accruing to Local Government, *i.e.*, difference between (1) and (2). | | 26,130 | —86 | 26,044 |
| 4. Remissions of principal during the year ... ... ... | | ... .. | ..... | ... |
| 5. Net result (profit or loss) for the year 1906-07 ... ... | | +26,130 | —86 | +26,044 |
| 6 Net result for previous years ... ... | 1905-06 ... ... | +26,050 | —55 | +25,995 |
| | 1904-05 ... .. | +18,657 | —22 | +18,635 |
| | 1903-04 ... ... | +15,823 | ..... | +15,823 |
| | 1902-03 ... ... | +10,702 | ..... | +10,702 |
| | 1901-02 ... ... | +7,156 | ..... | +7,156 |
| 7. Expenditure on free grants-in-aid towards the construction of private protective works, or on establishments for well-boring or other outlay incurred from current revenue in connection with *takavi* transactions. | | ..... | ..... | ... |

STATEMENT XV.—*Progress of Settlement Operations during*

| District. | Date of inception of Settlement operations. | Area for Settlement. | | Area completed at the beginning of the year (before 1st July 1906). | |
|---|---|---|---|---|---|
| | | Total. | Cultivated. | Total. | Cultivated. |
| 1 | 2 | 3 | 4 | 5 | 6 |
| | | Sq. miles. | Acres. | Sq. miles. | Acres. |
| Mergui ... ... ... | November 1905 ... ... | 596 | 86,260 | 433 | 62,734 |
| Amherst ... ... ... | November 1906 ... ... | 471 | 200,640 | ... | ... |
| Myaungmya ... ... ... | November 1905 ... | 74 | 33,486 | 49 | 22,324 |
| Ma-ubin ... ... ... | | 520* | 156,549* | 361 | 104,246 |
| Pyapôn ... ... ... ... | | 284 | 150,117* | 189 | 100,076 |
| Pyapôn ... ... ... | November 1906 ... ... | 585 | 309,303 | ... | ... |
| Sandoway ... ... ... | 23rd November 1905 ... | 120 | 15,590 | 76 | 9,921 |
| Pakôkku ... ... ... | October 1905 ... ... | 3,820 | 446,381 | 716 | 83,696 |
| Lower Chindwin ... ... .. | November 1905 ... ... | 2,595* | 692,000 | 573 | 153,778 |
| Minbu ... ... ... ... | March 1905 ... ... | 1,418 | 404,700 | 708 | 202,348 |
| | Total ... | 10,483 | 2,495,026 | 3,105 | 739,123 |

* Revised

STATEMENT XVI—*Financial Results of Settlements sanctioned during*

| District. | Date of Settlement or Revision Settlement Officer's or Deputy Commissioner's Report. | Area in which Settlement sanctioned. | | Expiring Revenue Demand. | | |
|---|---|---|---|---|---|---|
| | | Total. | Cultivated. | *Thathameda.* | Land Revenue. | Total. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | | Sq. miles. | Acres. | Rs. | Rs. | Rs. |
| Mergui ... ... ... | 31st August 1906 ... | 596 | 86,260 | ... | 1,51,875 | 1,51,875 |
| Myaungmya ... ... | 26th October 1906 | 74 | 33,486 | ... | 7,24,901 | 7,24,901 |
| Ma-ubin ... ... ... | | 520 | 156,549 | | | |
| Pyapôn ... ... ... | | 284 | 150,117 | | | |
| Kyauksè ... ... ... | 7th April 1904 ... | 566 | 241,604 | 1,63,567 | 6,45,924 | 8,09,491 |
| Mandalay ... ... ... | 6th August 1905 ... | 534 | 159,586 | 1,69,415 | 3,58,389 | 5,27,804 |
| Meiktila ... ... ... | 5th November 1904 ... | 59 | 13,344 | 9,225 | 14 | 9,239 |
| | Total ... | 2,633 | 8,40,946 | 3,42,207 | 18,81,103 | 22,23,310 |

G. B. C. P. O.—No. 286, F. C., 1-2-1908—420—R. E. R.

*the year ended the 30th June 1907* (Paragraph 16 of Report, page 21).

| Area completed during the year (1st July 1906 to 30th June 1907). | | Expenditure | | Total cost to date for completed area (up to 30th June 1907). | | Remarks. |
|---|---|---|---|---|---|---|
| Total. | Cultivated. | Up to beginning of the year (before 1st July 1906). | During the year (after 1st July 1906). | Per square mile. | Per acre cultivated. | |
| 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| Sq. miles. | Acres. | Rs. | Rs. | Rs. | Annas. | |
| 163 | 23,526 | 39,618 | 14,857 | 91 | 10 | Original Settlement. |
| 314 | 133,760 | ... | 41,908 | 133 | 5 | Revision and partly Original Settlement. |
| 25 | 11,162 | 3,579 | 1,789 | 73 | 2½ | Revision Settlement. |
| 159 | 52,303 | 16,711 | 8,356 | 48 | 2½ | |
| 95 | 50,041 | 16,043 | 8,022 | 85 | 2½ | |
| 390 | 206,202 | ... | 33,650 | 86 | 2½ | |
| 44 | 5,669 | 4,616 | 2,637 | 60 | 7½ | Summary Settlement. |
| 955 | 111,594 | 38,771 | 94,756 | 80 | 11 | Original Settlement. |
| 865 | 230,666 | 19,751 | 93,230 | 79 | 4¾ | |
| 531 | 151,761 | 28,979 | 62,857 | 74 | 4 | Revision Settlement. |
| 3,541 | 976,684 | 1,68,068 | 3,62,062 | 80 | 5 | |

figures.

*the year ended the 30th June 1907.* (Paragraph 16 of Report, page 21).

| Sanctioned Revenue Demand. | | | Increase or decrease in total demand. | | Remarks. |
|---|---|---|---|---|---|
| *Thathameda.* | Land Revenue. | Total. | Total. | Percentage. | |
| 8 | 9 | 10 | 11 | 12 | 13 |
| Rs. | Rs. | Rs. | Rs. | | |
| ... | 2,36,525 | 2,36,525 | +84,650 | +55·74 | Original Settlement. |
| ... | 12,64,536 | 12,64,536 | +5,39,635 | +74·44 | Revision Settlement. |
| 1,56,347 | 7,37,087 | 8,93,434 | +83,943 | +10·37 | |
| 1,44,607 | 3,79,902 | 5,24,509 | −3,295 | −0·62 | |
| 3,102 | 10,443 | 13,545 | +4,306 | +46·61 | Summary Settlement. |
| 3,04,056 | 26,28,493 | 29,32,549 | +7,09,239 | +31·90 | |

# APPENDIX.

## Remarks by Commissioners and Deputy Commissioners on Subordinate Officers.

### ARAKAN DIVISION.

*(Mr. B. HOUGHTON, I.C.S., Commissioner.)*

AKYAB DISTRICT.

*(Major W. R. STONE, I.A., Deputy Commissioner.)*

The work of the *Akunwun*, MAUNG SAN AUNG, during the year has given complete satisfaction, and he deserves much credit for the satisfactory results attained. His constant vigilance has been of the greatest assistance to me.

MAUNG THA BAN, Extra Assistant Commissioner, Subdivisional Officer, Akyab, has, as usual, done really good work with great intelligence and zeal; he is an officer of unusual abilities and tact. No one could be better suited to Akyab Subdivision.

The following Township Officers are to be particularly commended for their zeal in revenue work and success in promptly getting in revenue :—

MAUNG THA BAN, T.D.M., Minbya; MAUNG ZEIN, Rathedaung; MAUNG SHWE BAW, Ponnagyun; MAUNG BON, Buthidaung.

*(Remarks by Commissioner.)*

I concur in the remarks made. The undoubted improvement which has taken place in the revenue administration of the district must, however, be ascribed mainly to the zeal and intelligence with which MAJOR STONE has discharged his duties as head of the district.

NORTHERN ARAKAN DISTRICT.

*(Mr. W. S. THOM, Deputy Commissioner.)*

*(Mr. C. M. PRENDERGAST, Deputy Commissioner for earlier portion of the year.)*

MR. W. B. ADDIS, Myoôk, has been stationed in this district on general duty since 22nd September 1906. His work regarding which I have had no occasion to find fault with has on the whole been neatly and satisfactorily performed and he has been of great assistance to me.

KYAUKPYU DISTRICT.

*(Captain H. V. M. LANGTRY, I.A., Deputy Commissioner.)*

MAUNG GALE, Myoôk, 2nd grade, continued in charge of the Kyaukpyu Subdivision during the year. This officer has done most excellent work. I need say no more.

MAUNG ZEIN, Myoôk, 4th grade, was in charge of Kyaukpyu Township up to 23rd August 1906. He was succeeded by PHA TAW U, Myoôk, 2nd grade, who remained till 3rd April 1907 on which date he was relieved by MAUNG SEIN TUN, Myoôk, 4th grade, and who held charge for the rest of the year.

MAUNG ZEIN was a good Revenue Officer.

MAUNG SEIN TUN is quite new to his work but has shown revenue qualifications up to date of no ordinary capacity. With a little more experience he should make a good officer.

MRA THA TUN, Myoôk, 4th grade, was in charge of Myebôn Township and was on the 8th April 1907 succeeded by PHA TAW U, Myoôk, 2nd grade, and who remained in charge for the rest of the year.

MRA THA TUN did very good work on the revenue side.

MR. KORPER, Township Officer, An, is quite new to his work and is keen and energetic which is a great thing, and will no doubt turn out a good officer.

MAUNG HTWE HLA, Myoôk, 4th grade, in charge of Cheduba Township, has done his revenue work well throughout the year.

MAUNG PO, Township Officer, Ramree, is an ideal Revenue Officer and comes with a great reputation from Sandoway District. He has already justified himself by large seizures of illicit salt boiling in his township.

MAUNG LON, Resident Excise Officer, a registered candidate, during the short time he held the post of *Akunwun* did his work satisfactorily. MAUNG LON, Myoôk, 2nd grade, has the makings of a very good *Akunwun*. He has been of great assistance to me in the short time he has held office. He is intelligent, keen and very capable.

*(Remarks by Commissioner.)*

I concur generally in the Deputy Commissioner's remarks. The vigour and energy infused by the Deputy Commissioner (CAPTAIN LANGTRY) into the revenue administration have had excellent results under all heads. The officials of all grades in the Kyaukpyu District have had a real waking up.

SANDOWAY DISTRICT.

*(Mr. W. H. C. MINNS, I.C.S., Barrister-at-Law, Deputy Commissioner.)*

MAUNG SHWE MO was *Akunwun* up to December 1906. He is a smart and energetic man. MAUNG PO SIN succeeded him for the remaining portion of the year. MAUNG PO SIN is a well educated Burman specially valuable as being outside local intrigues. He tries and learns and will do well. Both men are competent *Akunwuns*.

MAUNG PO was Township Officer, Taungup, up to the end of March 1907 and MAUNG SHWE MO succeeded him for the remaining portion of the year.

MAUNG PO at Taungup showed himself a good Revenue Officer.

## PEGU DIVISION.

*(Mr. H. L. EALES, I.C.S., Commissioner.)*

RANGOON TOWN LANDS.

*(Mr. M. LAURIE, M.V.O., I.C.S., and Mr. G. W. DAWSON, I.C.S., Deputy Commissioners, each for a portion of the year.)*

MAUNG SHWE ZAN AUNG was *Akunwun* throughout the year. He worked with great industry and with as much success as could be expected in the face of the extraordinary difficulties he had to contend against. He has during the greater part of the year been doing duties which were formerly performed by the Registrar as well as his duties as *Akunwun*.

HANTHAWADDY DISTRICT.

*(Mr. W. H. L. CABELL, I.C.S., Deputy Commissioner.)*

*Subdivsional Officers.*—MAUNG KYAW DUN, Subdivisional Officer, Kyauktan, worked well, but was seriously overburdened with judicial work.

No Subdivisional Officer remained at Insein long enough to gain even an elementary knowledge of revenue work.

*Township Officers.*—MAUNG E CHO at Twante and MAUNG PO HNAN at Kyauktan did fairly well. MAUNG SHIN has done well since he went to Insein.

I have nothing but praise for the present *Akunwun* MAUNG I. He found the office in a state which was highly discreditable to his predecessor and has worked night and day to get things straight. MAUNG BA ON was an officer totally incompetent for the post of *Akunwun*. He made no attempt whatever either to do his own work or to make his clerks do theirs. He entirely neglected to see that the accounts registers were kept up to date, and when he abandoned his post at the end of January his room was simply full of accumulated arrears, which he was too lazy and incompetent to dispose of.

*(Remarks by Commissioner.)*

MR. CABELL held charge throughout the year. I have myself been here only a few months, but I have paid special attention to the work of this district, and I am bound to say that, though it would be incorrect to say that the revenue administration of this difficult district, perhaps the most difficult in Burma, was entirely successful, I am equally bound to say that no blame lies on this officer. He has worked with unflinching courage and untiring devotion to duty. I do not say he is perfect. He is young and more experience will do him good. But he is an officer of more than average capacity; he is quick and decisive, has a clear head and I honestly believe that there are very few officers in Burma who could have borne the burden of the work in this district equally as well as he has done, while many would have either left the work undone or broken down under the strain. I think he is distinctly deserving of high credit for his unflagging devotion to duty. I know the work has been a heavy strain on him, but it has given him the opportunity of proving that he is quite one of the most capable Revenue Officers in the province. This is high praise for so young an officer. He deserves it.

I have hitherto been able to see but little of the individual work of the officers under the Deputy Commissioner. But I believe MAUNG I deserves the praise the Deputy Commissioner gives him.

I am preparing proposals to help the Deputy Commissioner and his office to cope with the work. These proposals will be submitted shortly.

## PEGU DISTRICT.

*(Major O. J. OBBARD, I.A., Deputy Commissioner.)*

MAUNG SHEIN (2) was *Akunwun* throughout the year. He has worked hard and has given much assistance in the revenue administration of the district. He has had much hard work in getting the revenue office into good order and working up arrears and has successfully grappled with the work so that the office is now in good order. This is very creditable as he had no former experience of revenue work.

Of the Subdivisional Officers the work of MAUNG MYAT THA GYAW, T.D.M., Dabein, should be brought to notice. He displayed great activity in checking capitation-tax rolls and collecting on blank tickets.

Amongst the Township Officers the work of MAUNG PO NU, Township Officer, Kawa, deserves special mention. He is a thoroughly good Revenue Officer and is well fitted for the charge of a subdivision.

The work of MAUNG GYI (1), Township Officer, Pyuntaza, should also be brought to notice. He got in his capitation-tax and land revenue quicker than any of the other Township Officers, and in checking tax tickets came across three cases of forgery in which the culprits were prosecuted and convicted.

*(Remarks by Commissioner.)*

The Deputy Commissioner, MAJOR OBBARD, has been in charge throughout the year. He is an energetic officer and takes interest in his work.

MAUNG MYAT THA GYAW only assumed charge of Dabein Subdivision after 1st February, so the almost total neglect of the duty of checking capitation-tax rolls is not to be laid to his charge. I am not able to speak personally of his work yet. I am told he is an excellent Revenue Officer.

## THARRAWADDY DISTRICT.

*(Mr. W. J. SMYTH, I.C.S., Deputy Commissioner.)*

MAUNG PO KYU, Subdivisional Officer, Tharrawaddy, has worked hard and well throughout the year. His work on land revenue remissions deserves special mention. He did the whole of the land revenue remission work in the Letpadan Township, which was far the heaviest in the district, and had been neglected by the former Township Officer, MAUNG MAUNG, and thus let the new Township Officer, MAUNG GYI, devote his energies to the task of suppressing a serious outbreak of plague at Letpadan. MAUNG PO PE, A.T.M., Subdivisional Officer, Zigôn, also worked hard and well throughout the year.

All Township Officers worked hard and well. The following are deserving of special mention:—

MAUNG BA KIN, Township Officer, Tharrawaddy; MAUNG PAN THA, Township Officer, Gyobingauk; MAUNG PO MYA, Township Officer, Mônyo; and MAUNG PE PO, Township Officer, Tapun.

All of them got through their heavy remission work most creditably so that when a special remission officer was appointed in the district on 3rd January 1907, he found nothing left for him to do.

The same Subdivisional and Township Officers also deserve credit for their promptness and zeal in collecting the revenue and the interest they took in the issue of agricultural advances.

The *Akunwun*, MAUNG BA (1), has still much to learn and needs to take a keener interest in his work and to devote more attention to detail before he can be considered an efficient *Akunwun*.

*(Remarks by Commissioner.)*

MR. SMYTH I knew before in the Upper Chindwin District. He is a capable officer and takes great interest in his work.

I have seen a little of PO KYU'S work; he appears to be a capable and hard-working man.

I agree with the Deputy Commissioner's remarks about his *Akunwun*. He ought to look more after the work himself.

## PROME DISTRICT.

*(Mr. J. D. FRASER, I.C.S., Deputy Commissioner.)*

MAUNG YET THE AUNG took charge of the office of *Akunwun* on 9th April 1907. He is painstaking and capable and is getting a thorough grasp of his duties.

*(Remarks by Commissioner.)*

I have been here too short a time to be able to offer any opinion on the services of the officers.

## IRRAWADDY DIVISION.

*(Major F. D. MAXWELL. C.I.E., I.A., Barrister-at-Law, Commissioner.)*

### BASSEIN DISTRICT.

*(Major F. H. ELIOTT, I.A., Deputy Commissioner.)*

*(Mr. A. GAITSKELL. I.C.S., Deputy Commissioner for the earlier portion of the year.)*

As I only joined the district in May when the revenue season was almost over I am hardly in a position to criticise the work of officers during the year. I notice that MAUNG PO HLA, Subdivisional Officer, Ngathainggyaung, was favourably reported on last year and my own experience of this officer's work makes me agree with this commendation.

Of the Township Officers, MAUNG THA SHUN at Kyônpyaw, MAUNG PO MIN at Bassein, and MAUNG PO SAW the *Inkunwun* all appear to have done well.

The *Akunwun* MAUNG PO SAING has also done good work, and when he gets more familiar with the district will be of the greatest assistance.

*(Remarks by Commissioner.)*

MAUNG THET BON, Township Officer, Thabaung, has done particularly well.

### HENZADA DISTRICT.

*(MR. A. T. A. SHAW, I.C.S., Deputy Commissioner.)*

Of the Township Officers, I think MAUNG GON BAN at Lemyethna, MAUNG NAUNG at Henzada, and MAUNG GALE at Kyangin did best.

MAUNG PO HNIT, who was in charge of the Henzada Subdivision for the greater part of the year, is energetic and has kept his Township Officers up to the mark. MAUNG THA DUN U, *Akunwun*, has again been of great assistance to me. He never spares himself in work and has an excellent knowledge of all revenue matters.

*(Remarks by Commissioner.)*

Owing to poor crops and to extensive floods in 1904-05 there has been some set-back in the Henzada District, but the 1906 crop was good and prices high. If the crop this year is good the revenue will recover. Mr. A. T. A. SHAW, I.C.S., has been unremitting in his endeavours to supervise his very large establishment.

### MYAUNGMYA DISTRICT.

*(Mr. E. N. DRURY, Deputy Commissioner.)*

MAUNG BA BWA (1), A.T.M., Extra Assistant Commissioner, was Subdivisional Officer, Wakèma, from the beginning of the year till 4th February 1907. Does not appear to have done much.

MR. H. F. LAWES, I.C.S., Assistant Commissioner, was Subdivisional Officer, Wakèma, from 5th February 1907 till 29th June 1907. Worked well and always dealt thoroughly with matters referred him. He was too seedy to do very much knocking about.

MAUNG SU, Extra Assistant Commissioner, was Subdivisional Officer, Myaungmya, throughout the year. Worked hard and did well.

Mr. T. Z. OUNG was *Akunwun* from 24th November 1906 till the end of the year. Has done a great deal to bring the office into order ; is well qualified for the duties of *Akunwun*.

MAUNG ON GAING was Township Officer, Einmè, from 21st December 1906 till the end of the year. He was before that date Township Officer, Wakèma. Worked hard but is wanting in system. Was also overburdened with judicial work.

MAUNG AUNG GYAW was Township Officer, Wakèma, from 22nd December 1906 till the end of the year. Did excellent work in a large and difficult township, which, as noted in last year's report, was quite disorganised.

MAUNG LU GALE (5) was Township Officer, Moulmeingyun, from the beginning of the year till 14th May 1907. Worked hard but was overburdened with judicial work.

MAUNG BA PE was Township Officer, Myaungmya, from the beginning of the year till 18th February 1907. Worked well ; a capable officer.

MAUNG THA MO was Township Officer, Myaungmya, from 19th February 1907 till 18th June 1907. Worked hard and did his best ; is only newly appointed and is wanting in experience.

### MA-UBIN DISTRICT.

*(Mr. H. CLAYTON, I.C.S., Deputy Commissioner.)*

MR. A. VAILLANT was *Akunwun* till the end of May and proved himself an industrious and capable officer. He has now been succeeded by MAUNG PO THIN.

MAUNG SAN PE, T.D.M., Subdivisional Officer, Yandoon, has done excellent work throughout the year and has been well supported by his Township Officers MAUNG PO THI, Danubyu, and MAUNG TUN MYAT, Yandoon. MAUNG PO THI in particular is a first rate Revenue Officer. In fishery administration MAUNG YO, A.T.M., and MAUNG THET, *Inkunwuns*, both officers of long experience, have been of the greatest assistance. MAUNG YO has now taken furlough and his loss to the district will be severely felt.

### PYAPÔN DISTRICT.

*(Mr. H. L. STEVENSON, I.C.S., Deputy Commissioner.)*

The *Akunwun*, MAUNG THA GYAW, was in charge of the office for practically the whole year. He has become familiar with the work, is very painstaking, and keeps the office up to date and in good order.

MAUNG PAN MAUNG, Subdivisional Officer, Pyapôn Subdivision, has carefully supervised the work of his Township Officers. He is experienced and his case work is very good.

The civil work of the Subdivisional Officer, Kyaiklat, interfered with his revenue work.

Of the Township Officers, MAUNG PO KE, Township Officer, Pyap'n, and MAUNG BA PE, Dedaye, have worked hard and well.

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## TENASSERIM DIVISION.

*(Lieut-Colonel J. J. CRONIN, I.A., Commissioner.)*

### TOUNGOO DISTRICT.

*(Mr. O. S. PARSONS, I.C.S., Deputy Commissioner.)*

The *Akunwun* MAUNG TIN BAW, later Township Officer, Oktwin, continued to earn the praise of his superior officers.

MAUNG SHWE DAING who relieved MAUNG TIN BAW as *Akunwun* in December 1906 and has worked in that capacity to the end of the year, has not spared himself, although he has occasionally suffered from ill-health. My thanks are due to him

MAUNG PO YIN and MAUNG TUN WIN, Subdivisional Officers, Pyu, CAPTAIN WILLIAMS and MAUNG THET, Subdivisional Officers, Toungoo, and MAUNG PAW GE, Township Officer of Leiktho. have all done good work. MAUNG PAW GE of Leiktho is taking successful interest in inducing Karens to settle in the plains.

### SALWEEN DISTRICT.

*(Mr. R. C. ROGERS, Deputy Commissioner.)*

*(Mr. H. P. PEDLER, Deputy Commissioner for earlier portion of the year.)*

MAUNG PO SET, Officiating Myoôk, Papun, assisted in the revenue administration up to 18th January 1907 and he was succeeded by Myoôk MAUNG PO NYA. As I only took charge of the district at the close of the agricultural year, I have no remarks to make on the qualifications of the abovenamed officers.

MAUNG PO NYA, however, shows promise of becoming a reliable officer in matters concerning revenue.

### THATÔN DISTRICT.

*(Major H. DESVŒUX, I.A., Deputy Commssioner.)*

MR. W. B. BRANDER, I.C.S., Subdivisional Officer, Kyaikto, is one of the best officers I have ever met, a hard worker and very energetic.

MAUNG O THU ZA, Township Officer, Kyaikto, has worked splendidly in Kyaikto Township and his work in getting in nearly all the revenue due just after his transfer when he did not know the township deserves great praise.

MAUNG CHIT MAUNG, Myoôk, 3rd grade, was in charge of the Bilin Township throughout the year. This officer has also worked untiringly throughout the year. I am very sorry to lose him from the district. He enquired thoroughly into the many remission cases with which he had to deal.

MAUNG BA KO, B.A., Myoôk, 2nd grade, Subdivisional Officer, Thatôn, was in charge of the subdivision throughout the year. His work has improved greatly and he is now keeping his men more up to the mark. He himself is a good worker.

MAUNG BA GYAW, Township Officer, Thatôn, worked hard but was very erratic. He was also quite new to the revenue work of a township.

MAUNG KYAW ZAN HLA, who succeeded him, promises very well.

The revenue work of MAUNG MYAT THIN, Township Officer, Thatôn, is hard to judge. There are many absentee landlords in his township and he has therefore difficulties to contend with. He is unfortunately not fond of travelling.

I saw the work of MAUNG BA SHEIN, Township Officer, Hlaingbwè. I think he will make a good officer in time.

MAUNG BA HLAING was *Akunwun* for the last half of the year. He has worked well and done a good deal for the office. He knows his work thoroughly, but is inclined at times to pass up palpably incorrect documents.

*(Remarks by Commissioner.)*

I fully concur in the commendations bestowed by MAJOR DESVŒUX on MESSRS. BRANDER, MAUNG O THU ZA, MAUNG CHIT MAUNG, and MAUNG BA KO.

MR. BRANDER is a particularly energetic and hard working officer who has in a comparatively short time made himself thoroughly acquainted with the revenue work of his subdivision.

AMHERST DISTRICT.

*(Major S. L. APLIN, I.A., Deputy Commissioner.)*

All the officers in the district, with one exception, have worked well. MR. TONKINSON, Subdivisional Officer, Kawkareik, has proved himself an able and energetic officer in all branches of his work. MAUNG MYAT TUN AUNG, Subdivisional Officer, Amherst, has shown his customary zeal and energy and deserves special mention for his efforts to suppress unlicensed fishing and to popularize agricultural advances. MR. BAGULEY, Subdivisional Officer, Moulmein, and his predecessor CAPTAIN BIGGWITHER, although their time for district work was necessarily limited by their duties at headquarters, contrived to pay considerable attention to revenue administration, CAPTAIN BIGGWITHER being successful in collecting capitation-tax from Natives of India who had hitherto escaped assessment.

Among the Township Officers MAUNG BA KYAW (3), Moulmein, MAUNG KYAW ZAN (2),Ye, and MAUNG TA DUT, Kawkareik, deserve special mention for the promptitude with which they collected the whole of the land revenue in their respective townships. This is the second year these three officers have succeeded in collecting the whole of the revenue before 31st March, and in other branches of their duties they have shown themselves equally capable. MAUNG CHIT HMUN, Township Officer, Mudôn, has also done good work and proved himself a good officer.

MAUNG NE WIN'S work has been consistently good and he is thoroughly qualified for the post of *Akunwun*. He knows his work and can be trusted to do it without supervision. I am sorry he is leaving the district.

TAVOY DISTRICT.

*(Major G. E. T. GREEN, I.A., Deputy Commissioner.)*

The only Township Officer deserving notice for his work is MAUNG SHWE BYA, Thayetchaung. He worked very hard at his arrears of grants and has brought these to a condition which can be called satisfactory. MAUNG GALE (7), Township Officer, Tavoy, worked well but his revenue work was limited.

The *Akunwun*, MAUNG E MAUNG, has kept the revenue office in very good order and his work has always been up to date. He is a very good officer.

MERGUI DISTRICT.

*(Mr. T. J. METCALFE, M.R.A.C., Deputy Commissioner.)*

The Subdivisional Officer, Mergui, MAUNG GYI, did well in checking capitation-tax rolls. He had much work to get through.

MR. GAHAN'S, Subdivisional and Township Officer, Maliwun, work in this respect was also satisfactory.

MAUNG BA, Township Officer, Mergui, worked hard during the time he was in charge to bring the work up to date. All the officers in charge on the 31st March except MAUNG CHEIN, Township Officer, Mergui, MAUNG BA'S predecessor, did well in getting their revenue in. MAUNG TUN HLA, *Akunwun*, continued to give satisfaction. A good *Akunwun*.

## MINBU DIVISION.

*(Mr. H. M. S. MATHEWS, Commissioner.)*

THAYETMYO DISTRICT.

*(Mr. H. B. HOLME, I.C.S., Deputy Commissioner.)*

MAUNG PO THIN (2), *Akunwun*, was here from the beginning of the year till 15th May when he was relieved by MAUNG ON PE. MAUNG PO THIN is a loss to the district as his work was consistently good, but MAUNG ON PE promises well and will no doubt prove a very useful officer. MR. JAMIESON, Subdivisional Officer at Allanmyo, takes a great interest in the revenue part of his work and is rapidly gaining experience.

PAKÔKKU DISTRICT.

*(Mr. C. F. GRANT, I.C.S., Deputy Commissioner.)*

The *Akunwun* MAUNG PO MYIT worked hard and deserves mention for the efforts made to get revenue in up to time.

MINBU DISTRICT.

*(Mr. H. C. MOORE, I.C.S., Deputy Commissioner.)*

*(Mr. C. C. T. CHAPMAN, Deputy Commissioner for earlier and major portion of the year.)*

MAUNG KYAW ZAN, present *Akunwun*, had no previous training when he took over, but he is learning fast. As Township Officer, Salin, he did good work as a Revenue Officer, and so did MAUNG PO SAUNG, Township Officer, Legaing.

MAGWE DISTRICT.

*(Mr. E. O. FOWLER, Deputy Commissioner.)*

*(Mr. H. C. MOORE, I.C.S., Deputy Commissioner for major portion of the year.)*

As I only assumed charge of the district on the 5th July 1907, I have been unable as yet to form an opinion as to the capabilities of the various officers who held charge in this district during the year under report. CAPTAIN LORD, Subdivisional Officer, Magwe, and LIEUTENANT ROBERTS, Subdivisional Officer, Taungdwingyi, held charge of their respective subdivisions—the former from 6th February 1907 and the latter throughout the year, and I understand, worked energetically and with success. MAUNG PO KYAN was *Akunwun* from the beginning of the year of report to the 10th November 1906 when he was succeeded by MAUNG PO KU, the present *Akunwun*. This is MAUNG PO KU'S first experience of *Akunwun's* work, and from what I have been able to gather he has displayed marked aptitude for the work, to which he has paid much attention during his tenure. With more experience he should, I think, develop into a most useful *Akunwun* and I have no doubt he will, if hard work, diligence and common sense are any criteria.

*(Remarks by Mr. H. C. MOORE, I.C.S., Officiating Commissioner.)*

CAPTAIN ROBERTS was most energetic in regard to revenue work as in every other branch of his duties.

MAUNG PO KU has shown himself a very capable *Akunwun*.

## MANDALAY DIVISION.

*(Mr. D. H. R. TWOMEY, I.C.S., Barrister-at-Law, Commissioner.)*

MANDALAY DISTRICT.

*(Major D. J. C. MACNABB, I.A., Deputy Commissioner.)*

MAJOR TOWNSEND held charge of the district from the beginning of the year up to 4th May 1907, when I succeeded him.

MAUNG PO THAN (2), Myoôk, 2nd grade, was *Akunwun* throughout the year of report and has earned the sincere respect and appreciation of both MAJOR TOWNSEND and myself for the able and conscientious manner in which he has discharged his onerous duties.

*(Remarks by Commissioner.)*

This is high praise. What I have seen of MAUNG PO THAN'S work was excellent.

BHAMO DISTRICT.

*(Mr. G. W. DAWSON, I.C.S., Deputy Commissioner.)*

MAUNG GYI (5), Myoôk, was Subdivisional Officer, Bhamo, up to 2nd May 1907 when he was transferred to Thabeitkyin. He did his revenue work satisfactorily.

MAUNG TUN GYWE, A.T.M., Extra Assistant Commissioner, held charge of the Shwegu Subdivision up to 29th April 1907 when he was transferred to the charge of the Bhamo Subdivision. He was relieved by MR. ST. V. NEPEAN, Extra Assistant Commissioner. MAUNG TUN GYWE had a thorough knowledge of his subdivision and thoroughly supervised the collection of revenue. MR. NEPEAN promises well.

MR. C. P. ELLIS, Myoôk, was *Akunwun* throughout the year. I have found him a most painstaking and efficient *Akunwun*.

MYITKYINA DISTRICT.

*(Mr. W. A. HERTZ, F.R.G.S., Deputy Commissioner.)*

CAPTAIN BURNE, Subdivisional Officer, Mogaung, MAUNG PO MAUNG, Subdivisional Officer, Myitkyina, and MR. BARNARD, Township Officer, Kamaing, displayed commendable zeal in the discharge of their duties as Revenue Officers, and it is owing to their exertions that the revenue has been so expeditiously collected.

MAUNG HMÔN is a careful, but not a capable, *Akunwun*.

He has left the district. He was of very little use.
D. H. R. TWOMEY.

KATHA DISTRICT.

*(Mr. F. L. J. WILLIAMSON, I.C.S., Deputy Commissioner.)*

The revenue has been promptly collected. This reflects credit on the officers concerned. The *Inkunwun* has been very successful and his services will become increasingly valuable. Having only recently come to Katha I can say nothing of any value of the services of the other officers of the district.

RUBY MINES DISTRICT.

*(Mr. E. C. S. GEORGE, C.I.E., I.C.S., Deputy Commissioner.)*

In the district proper, MR. TYDD, Subdivisional Officer, Mogôk, and U SHWE THA, late Subdivisional Officer, Thabeitkyin, discharged their duties with zeal and success and I would bring their services to special notice.

The *Akunwun* MAUNG KAN again kept his office, in spite of changes and inefficiency of some of his clerks, very well and up to date and did excellently. During one time of the year when the Headquarters Magistrate was away and both the Subdivisional Officer and myself happened to be unable to attend court he practically ran the whole headquarters including the Treasury.

(*Remarks by Commissioner.*)

I fully concur in the Deputy Commissioner's praise of MR. TYDD, MAUNG SHWE THA and MAUNG KAN.

## SAGAING DIVISION.

(*Mr. A. S. FLEMING, I.C.S., Commissioner.*)

### SHWEBO DISTRICT.

(*Mr. L. H. SAUNDERS, I.C.S., Deputy Commissioner.*)

The Subdivisional Officer, Shwebo, MAUNG PO BYAW, continued to do good work in a heavy subdivision.

MAUNG SUN, Township Officer, Kanbalu, in spite of heavy judicial work improved the condition of his office satisfactorily as noted above. Other officers did good work but more time will have to be devoted to revenue work in the future by all. Subdivisional Officers are handicapped by the amount of case work which they have to do, all civil suits relating to land being triable by them. It is important that they should be at liberty to supervise the work of officers subordinate to them.

MAUNG THET NYUN, *Akunwun*, has devoted himself to his work with an amount of zeal and energy which has made itself apparent in the greatly improved condition of his office and the prompt and methodical despatch of work. He has developed into an excellent *Akunwun*.

### SAGAING DISTRICT.

(*Mr. R. C. M. SYMNS, I.C.S., Deputy Commissioner.*)

MAUNG PO TE, Extra Assistant Commissioner, was Subdivisional Officer, Myinmu, throughout the year. He apparently did excellent work in every branch of the administration and took keen interest in the collection of revenue in his large subdivision with four Township Officers under him.

MAUNG PAW SHAN, Township Officer, Myaing, always stands first in the revenue collection. He is an Upper Burman and shows activity.

MAUNG PO HMAN was Township Officer, Sagaing Township, during the revenue season. He did very satisfactorily and there was a great improvement in the collection of revenue in the Sagaing Township which is the most important township in the district.

In spite of the prevalence of plague the revenue was paid in promptly.

MAUNG BA HEIN was *Akunwun* throughout the year and has proved himself to be a competent and reliable man.

### LOWER CHINDWIN DISTRICT.

(*Mr. J. N. O. THURSTON, F.R.G.S., Deputy Commissioner.*)

The revenue administration of the district was in my charge during the year except for four months when I was on deputation under the Land Acquisition Act at Rangoon. MR. G. E. GODBER, Officiating Deputy Commissioner, acted for me during my absence.

MAUNG KYAING was *Akunwun* except for two months' absence on privilege leave when Myoôk E CHO acted for him.

MAUNG KYAING has continued to give statisfaction. He knows his work and takes great interest in it and is a reliable officer.

MAUNG E CHO also showed interest in his work during the short time he was here. All Township Officers showed great keenness in getting their revenue in and deserve credit for their success.

### UPPER CHINDWIN DISTRICT.

(*Major C. E. BOWEN, I.A., Deputy Commissioner.*)

The general work of officers has been satisfactory. Most attention appears to have been paid to the checking of *thathameda* rolls which is gratifying enough. But interest in the matter of agricultural advances might have been displayed to a greater extent. More attention, too, might have been given to cases where crops had partially failed. The idea that no action can be taken till a specific appeal is made for help is quite an erroneous one and to eradicate which I have unceasingly admonished officers. In the matter of checking of paddy outturn outside summary settlement areas more attention is necessary and better control of the prices fixed for local rate of paddy on which the assessment is based is required. Where officers generally have done good work I propose now to mention the names of those only who have devoted most care to those matters which were repeatedly brought to their notice and which deserved particular attention.

MAUNG MYIT, Subdivisional Officer, Kindat, has once more distinguished himself by his good work in the matter of agricultural advances. In all revenue matters he has displayed much interest.

MAUNG SAW MAUNG, Subdivisional and Township Officer, Kale and Kalèwa, respectively, is an exceedingly good Revenue Officer. He takes the greatest interest in his work and in the matter of checking paddy outturn has taken particular care.

MAUNG BA SHIN, Township Officer, Homalin, is a young officer and promises well.

MAUNG PO KHA, *Akunwun*, has only quite recently been appointed. He is intelligent and most hard-working and with a little more experience will make a first class *Akunwun*.

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## MEIKTILA DIVISION.

*(Mr. W. H. A. St. J. LEEDS, I.C.S., Commissioner.)*

*(Mr. H. L. TILLY, Commissioner for the major portion of the year.)*

### KYAUKSE DISTRICT.

*(Captain G. R. K. WILLIAMS, I.A., Deputy Commissioner.)*

MR. MEALIN, Subdivisional Officer, Kyauksè. A good officer with long service and consequently experienced. He appears to have been specially recommended for good judicial work, but I do not know that his revenue work is any less satisfactory.

MAUNG PO ZAN, Township Officer, Kyauksè. This officer only arrived here practically at the end of the agricultural (revenue) year, *i.e.*, 13th April. He ought to be of much assistance to us in future as he knows English very well.

MAUNG TIN, Township Officer, Singaing, was the first to get in *kaukkyi* revenue, and reported on in previous year as having done very good revenue work.

MAUNG KYIN YÔN, Subdivisional Officer, Myittha, was present during the whole of the agricultural year under report. Has the reputation of being a generally good officer.

MAUNG NO, Township-Officer, Myittha. This officer did not come in this district till 29th May. I do not think he has in the circumstances had any opportunity of displaying his abilities.

MAUNG MYAT THIN, *Akunwun* in charge of Revenue office up to 21st May 1907. A capable, careful and steady man, who was eminently suitable for the post of *Akunwun*.

MAUNG TUN MAUNG has been *Akunwun* since the 21st May. Is a nervous man who has to be treated accordingly. Has been Township Officer both in Kyauksè and Myittha. Was generally reported on by MR. GAITSKELL in last year's report as having had very heavy revenue work as Township Officer, Kyauksè, and yet having displayed care and diligence in his enquiries and reports.

### MEIKTILA DISTRICT.

*(Mr. A. H. GAYER, Deputy Commissioner.)*

MR. HODGINS, MR. TILLY, MR. WILLIAMSON and MR. GAYER were severally in charge of the district during the year under report.

Meiktila Subdivision was in charge of LIEUTENANT HODGINS from 1st July 1906 to 27th May 1907 when he was relieved by MR. PASCAL. MR. HODGINS took a keen interest in his revenue work.

Meiktila Township was in charge of Myoôk MAUNG PO THIN (1) who had heavy work and was a good deal tied to his court and judicial work. An application has gone up for a part time Township Judge for this township.

Mahlaing was in charge of Myoôk MAUNG THA DUN who retired at the end of the year being over 55 years of age, which told on him.

Thazi Subdivision was in charge of three officers, MAUNG ME who was relieved by MR. FARMER, I.C.S., under training until MAUNG SHWE THA came. MR. FARMER was very keen on revenue work and toured a great deal, getting *thugyis* up to the mark and teaching them their duties.

Thazi Township was under MAUNG PAW NYEIN until 2nd December 1906 when he was relieved by the present officer, MAUNG PO TUN, who is doing good work.

Wundwin was under MAUNG PU LE who is an officer of experience. He is greatly hampered in moving about, having a lame leg, but has his *thugyis* under control.

All officers worked well and got in their revenue.

### YAMETHIN DISTRICT.

*(Mr. A. E. RIGG, I.C.S., Deputy Commissioner.)*

MR. J. E. HOULDEY, Subdivisional Officer, Pyinmana, did good work in assisting to collect revenue in the Pyinmana Subdivision with promptitude.

MR. W. BOOTH-GRAVELY, Subdivisional Officer, Yamèthin, was new to the work. The number of *thathameda* rolls checked by him was considerably less than the average of previous years. He however showed energy in collecting revenue.

LIEUTENANT D. N. STUART has only been in charge of the Yamèthin Subdivision a few months, and has not yet had an opportunity of doing much revenue work.

MAUNG PE, officiating Myoôk, Township Officer, Pyinmana, needed a considerable amount of spurring to keep him up to the mark. His work was not satisfactory.

MAUNG PO MIN and SAW KA, Pyawbwè Township, collected their revenue satisfactorily. Township Officers MAUNG MAUNG, Yindaw, and MAUNG THA KU, Lèwe, are good and energetic Revenue Officers.

MAUNG AN TU was *Akunwun* during the year and did excellent work. He showed marked improvement all round during the course of the year.

## MYINGYAN DISTRICT.

*(Mr. J. S. FURNIVALL, I.C.S., Deputy Commissioner.)*

MAJOR ELIOTT, I.A., was in charge until 25th April. I have only had charge since then and am unable to speak with much personal knowledge as to the work that has been done by the several officers.

MAUNG GYI (2), *Akunwun*, was very highly spoken of by MAJOR ELIOTT and so far as I can judge still deserves the reputation for thorough work that he has long borne. The Township Officers in the Pagan Subdivision appear to have worked well. Township Officer U KYAW ZAW had great local knowledge at Sale and his death will be a loss to the district. Township Officers MAUNG TIN, A.T.M., of Pagan and MAUNG PO CHIT of Kyaukpadaung did good work. The latter is a young officer but seems energetic and promising.

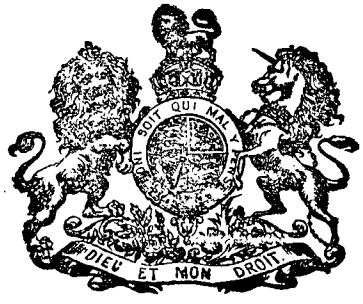
G. P. P., Maymyo.—No. 6, F. C., 10-12-1907—387—J. G. W.

# REPORT

ON THE

# LAND REVENUE ADMINISTRATION OF BURMA

During the year ended the 30th June 1908.

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1909

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# RESOLUTION

ON THE

# REPORT ON THE LAND REVENUE ADMINISTRATION OF BURMA

## FOR THE YEAR ENDING THE 30th JUNE 1908.

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Extract from the Proceedings of the Government of Burma in the Revenue Department,—No. 1R.-1, dated the 14th January 1909.

READ—

The Season and Crop Report of Burma for the year ending the 30th June 1908, submitted with letter No. 924—5R.-87, dated the 27th July 1908, from the Assistant Secretary to the Financial Commissioner, Burma.

Report on the Operations of the Department of Agriculture, Burma, for the year ending the 30th June 1908, submitted with letter No. 622—5R.-97, dated the 17th September 1908, from the Assistant Secretary to the Financial Commissioner, Burma.

Report on the Land Records Administration of Burma for the year ending the 30th June 1908, submitted with letter No. 298—5R.-88, dated the 9th October 1908, from the Assistant Secretary to the Financial Commissioner, Burma.

Report on the Land Revenue Administration of Burma for the year ending the 30th June 1908, submitted with letter No. 539—5R.-90, dated the 19th November 1908, from the Secretary to the Financial Commissioner, Burma.

RESOLUTION.—The circumstances of the Lower and Upper Provinces during the year were widely different. In Lower Burma there was generally a sufficient rainfall, and the rice crop was above the average, though reduced below the anticipated level by scanty late rain and by rainfall during harvest-time. In the Pegu District there was some flooding, which it has been suggested was due to the embankments of the new Moulmein Railway, and in Myaungmya, Amherst, Ma-ubin and Pyapôn, there were losses from the same cause; but there is no reason to think that the losses were above the average. In Upper Burma the rainfall generally was insufficient, and the crops in many districts were practically a total failure, the prices obtained for crops and especially for rice were abnormally high. With few exceptions, and cultivators benefited correspondingly. The export trade was brisker, noticeably at Bassein, where the rice-milling trade is expanding rapidly, and in less degree at Moulmein, Tavoy and Mergui. Groundnuts in spite of increased production generally maintained their price, tobacco continued to sell at a high rate, and cotton showed an advance on last year's prices. The Province was on the whole free from cattle disease. But the risk of serious outbreaks of disease is an ever-present menace to agricultural prosperity. The apathy of the people in connection with measures for preventing and suppressing such outbreaks constitutes a real danger. Proposals for further legislation for the purpose of dealing effectually with this vitally important question

General character of the Season and condition of the Agricultural Population.

are under consideration. There is no reason to think that there is any serious deterioration of the soil; where such is noticed it is attributable either to inefficiency in cultivation or to the specific causes. The area irrigated from Government canals rose from 290,576 to 348,239 acres, but that watered from private canals and wells decreased. But for the crops due to the Mandalay and Shwebo canals, the scarcity in the surrounding dry districts would have been much more severely felt; as it was the people were able to obtain food close at hand. Prosperity advanced in Lower Burma with a plentiful harvest and high prices. In Upper Burma a bad year following on similar ones has tried the cultivator; but Lower Burma is always open to receive the Upper Burman, either temporarily or permanently, and this fact, with irrigation and the growth of ground-nut cultivation, has done much to relieve a condition approaching distress.

Land Revenue.

2. The cessation of the expansion of the gross land revenue noticed last year, has become accentuated during the year under review when the gross current demand exhibits a decrease of about 1⅓ lakhs, and the gross total demand a decrease of over 1½ lakhs in spite of the inclusion in the accounts of heavy outstandings from the previous year, and the reduction of outstandings in the present year. Although land revenue proper exhibits an increase of over 5 lakhs, this is due partly to the substitution of land revenue for *thathameda* in Upper Burma in consequence of the application of the theory that *thathameda* is levied on non-agricultural income, and that *thathameda* exhibits a decrease of more than 6 lakhs. The unfavourable season in Upper Burma affected the figures, both as regards land revenue and *thathameda*.

Land Revenue Proper.

3. The significance of figures showing the variation in the total assessed area of the Province, is lessened by the facts that in Upper Burma no land is shown as assessed on which a crop has failed, whereas in Lower Burma only the beginnings have been made of a system assimilated to this in the non-assessment of whole areas in which crop failure has been general. It appears from the figures in Statement I that cultivation has extended slowly in Lower Burma generally except in the Amherst and Pegu Districts where the increase has been marked, and in the Hanthawaddy, Prome and Ma-ubin Districts which exhibit a decline in the assessed area. In Upper Burma, so far as the figures show, there was an expansion of cultivation deserving notice only in the Magwe and Shwebo Districts due in the former case to extensions of rice, sessamum and ground-nut cultivation, and in Shwebo to increased irrigation. There was a substantial falling off in the Minbu, Sagaing, Lower Chindwin and Meiktila Districts, and in the Yamèthin Subdivision, all of which were within the area affected by the dry season. In Upper Burma where the expansion or contraction of cultivation depends on climate rather than population, the cultivated area is likely to remain much as in the past unless more crops which can withstand the drought are introduced in the dry zone or irrigation is extended. The Agricultural Department are studying the former question; the extension of irrigation in the dry zone is not an easy matter, but the Lieutenant-Governor has expressed his willingness to encourage in every possible way any private irrigation works which he may be advised have any real prospect of success. The care of larger works is in the hands of the Irrigation Department and such funds as are available are devoted annually to this object.

The substantial decrease in the amount of outstandings is highly satisfactory, especially when it is noted that about 75 per cent. of the amount is attributed to three districts only, and that even of this amount about one-third is due to the accident of assessment on *mayin* revenue in Sagaing falling so late that collection was impossible. There were exceptional difficulties to contend with in the Hanthawaddy District; special measures are being taken to restore to order the revenue administration of this heavy and important district, and proposals for redistribution or for division will receive the full consideration of Government. The outstanding in the Ma-ubin District is still too large. Remissions again exhibit a marked decrease, which is attributable partly to the satisfactory year in Lower Burma, and partly to the use there of the new system of non-assessment of whole areas where failure of crops has been general. Revenue Officers are invited to make the widest use of a singularly elastic revenue system with a view to securing not merely ease and promptitude in the collection of the State revenues, but coincidently the immediate relief of the cultivator in cases of necessity.

Capitation Tax and *Thathameda*.

4. The figures for capitation tax are again somewhat confusing and disappointing. An increase of nearly 40,000 in the number of assessees is accompanied by a rise in demand of only Rs. 56,000. Again, while in Akyab and Kyaukpyu the increases in assessees are explained by the perfection of arrangements for assessing immigrant coolies, and in Pegu, Myaungmya, Pyapôn and elsewhere are probably accounted for by the natural increase of population, it is difficult to account for decreases in Ma-ubin, Bassein (excluding the assessment of coolies in new rice mills) and Henzada, and the triviality of the increases in some other districts, where cultivation is expanding and conditions are good. The village headman hesitates to assess immigrant coolies who have no permanent residence throughout the year and use every endeavour to evade the tax. As pointed out in the Report, they have exceptional facilities for doing this, but as they earn high wages in Burma, there is no reason why they should not contribute to the taxation of the country. Collection was satisfactory, and remission not apparently excessive. Subdivisional Officers have now power to remit both capitation and *thathameda* tax, and it is hoped that this will afford some relief to Deputy Commissioners.

The main features in the statistics of *thathameda* are the striking decreases in demand and even more so in collection. The remissions were accounted for by the bad agricultural season and the partial shutting down of work in the Ruby Mines, Mogôk, on account of the depressed ruby market. The number of assessees increased almost generally, but this was far more than counteracted by the reductions of rate in Shwebo, Pakôkku, Mandalay, Meiktila and Myingyan. The demand in Shwebo was reduced by over one-half in pursuance of the plan of substituting land revenue for *thathameda* as the form in which agricultural income is taxed, but it is doubtful whether the village assessors have yet been able to grasp sufficiently this somewhat intricate theory.

Fishery Revenue.

5. The fishery industry is still in a transition state. During the year 1907-08 Rules and Directions under the new Act of 1905 were published, and the effect of these will not be felt for a year or two. There has been a further decrease in revenue

of more than half a lakh, although remissions and outstandings both decreased, but it is not possible yet to discern how revenue has been affected by the policy introduced by the new Act and Rules. Fisheries are peculiarly subject to the caprices of nature, and recent years have not been favourable. The past season in Upper Burma was a failure, and success was not general over Lower Burma. The question of dispensing with security was brought before the consideration of Government, but it was not found to be feasible, and a solution of this difficult question, which presses hard both on fishermen and on Revenue Officers, is still to be found. The Lieutenant-Governor concurs in the remarks of the Financial Commissioner about the demarcation of fisheries. A decision has been reached on the question of the disposal of the pearl fisheries, and definite results may be anticipated in a few years after a period of uncertainty which has hampered the industry.

Miscellaneous Land Revenue.

6. By far the most important item of miscellaneous land revenue is the revenue derived from the petroleum industry, in which increased activity is once again visible. Three new Companies have entered the field, and the existing Companies continue to extend their operations. The pipe-line for the conveyance of crude petroleum from the oil-fields to Rangoon has advanced considerably nearer to completion. The question of the regulation of the reserved area has engaged the attention of a special Committee, whose report is now under the consideration of Government. The Yenangyat oil-fields display a decreased out-put, which is more than compensated by increases in the Yenangyaung and Singu areas.

The operations of the Ruby Mines Company were seriously hampered by the depression in the ruby market, attributed partly to the general financial depression. The revenue from this source exhibits a corresponding decline, but there are signs of revival. The Company has completed the tunnel, from which great results are anticipated, and which will relieve them of a drain on capital expenditure.

The remaining mining industry generally has as yet hardly reached the stage of practical development and revenue is slight. Continued and increased activity is, however, displayed in the prosecution of the operations preliminary to practical mining, and it is hoped that tangible results are near. Activity is not confined to areas already exploited, but is spreading into new districts. The discovery of workable granite in Thatôn is an important feature of the year, and should prove valuable in the development of the Province. An officer of the Geological Survey of India has been deputed to examine this area during the open season.

Grants and Leases.

7. The year has not been marked by any important changes with regard to the issue of grants and leases. The area granted has decreased, but it is not possible to estimate the position with any certainty in view of the heavy arrears in the disposal of applications. So far as the figures show, the only noteworthy increases in the areas granted and leased were in the Kyaukpyu, Tavoy and Mergui Districts. In the two last named districts, the increase seems to have been due to rubber cultivation, and in Kyaukpyu to irregularities which are being investigated. Elsewhere there were mostly decreases, and it may therefore be said on the whole that grants and

leases are less favoured in Burma than formerly. The question of the value to be placed on the grant system, and of the results of its suspension or abolition is still the subject of enquiry. The issue of leases has progressed satisfactorily, but heavy arrears are still reported from Hanthawaddy. The new rules for the issue of leases for industrial and residential purposes of land outside of towns have been brought into operation in Hanthawaddy, and proposals for their extension to Pegu are awaited.

Transactions relating to the Transfer of Land.

8. The figures relating to the transactions of sale, mortgage and other transfers of land are not very conclusive of any theories. The preponderating influence of the Hanthawaddy and Pegu Districts is again a disturbing factor. Outside of these districts the area of land sold decreased in Lower Burma and increased in the Upper Province. Special reasons are put forward for the abnormal increase in Hanthawaddy and Pegu: in the latter district it is said to be partly due to the foreclosure of mortgages by alien money-lenders in order to rent the land to alien tenants. The value of land sold has risen generally, one of the reasons assigned being the contraction of the area of culturable waste land. Although more land was redeemed than in the preceding year, the new mortgages exceeded the redemptions by 23,325 acres, and the area under mortgage at the end of the year showed an increase of 42,147 acres over the same figures for 1906-07. The fact that the total area mortgaged during the year under review exhibits a decrease is due mainly no doubt to the good harvests in Lower Burma where in most districts the area redeemed exceeded the area newly mortgaged The proportion of land held by non-agriculturists has increased in nearly all districts, and the relative preponderancy of the non-resident over the resident agriculturist has also grown. Information of strained relations between tenant and landlord is received from Thatôn as well as from the rack-rented areas in Pegu and in Pyapôn, where it is said large numbers of Indian tenants are being imported by Chetty landowners who subsequently grind their tenantry. The introduction into Burma of a continuous tenant class rack-rented and with a standard of subsistence markedly lower than that hitherto known is not a pleasing feature in the agricultural condition of the country. The intentions of Government to move slowly and with caution in the matter have been made known, and while the Tenancy Bill, designed for the protection of the tenant in areas where it is needed, has been introduced into the Legislative Council since the close of the year under review, Government has decided to defer consideration of any further measures until special enquiries now in progress have been completed.

Agricultural Advances.

9. The extent to which the people availed themselves of agricultural advances is shown by the increased amount (Rs. 9,7?,968 as against Rs. 8,56,788 in 1906-07) given in the course of the year. The repayment of a very large amount, both of principal and interest, had to be suspended on account of the scarcity in Upper Burma, but this was inevitable, and there is no doubt that these suspensions and the issue of the advances was one of the chief measures by which a famine was avoided in some districts in Upper Burma. Looked at in this way there is no cause to complain that the account is running up too high. The collections both of principal and interest

exceeded those of the previous year : the actual remissions were not large, though it is too early as yet to say how much of the suspensions may eventually have to be remitted. Steps should be taken to reduce the outstandings as far as possible in Lower Burma where some of the amounts of overdue principal seem rather large. There has been a slight expansion in the use of the Land Improvement Loans Act, and the money appears to have been given for commendable objects. Revised Rules and Instructions under both the Agriculturists' and Land Improvement Loans Acts were issued during the year with the object of making the terms and conditions under which such loans are given more acceptable to the people.

Revenue Proceedings, etc.

10. The reduction noted last year in the issue of coercive processes for the realisation of revenue was maintained during the year. Sandoway, unfavourably commented upon last year, returns to a more normal state in this year, and Akyab displays a notable drop in the number of persons arrested. There is little doubt, however, that there is still much room for advice on the part of superior officers on the subject of discrimination in the issue of process.

The system of collection by village headmen has been extended further, and has worked smoothly. The rise in the amount of commission earned is also satisfactory, but it is regrettable that disbursements have not kept pace with it. It is desirable that no delay should be allowed to occur in the disbursement of commission after the completion of collection, which can be treated as a failure in promptitude on the part of Government. Defalcations continue to be commendably rare amongst headmen.

Land Acquisition.

11. The year has seen the issue of a new Land Acquisition Manual, containing revised Directions and Forms. Alterations have been unimportant, and no changes in method or procedure have been introduced. The method of acquisition of land free of cost for roads, etc., by negotiation with private owners through whose property the roads will pass has succeeded, and will doubtless be extended in operation.

Settlement, Survey and Land Records.

12. Some changes have been made during the year affecting the method and duration of settlements in Lower Burma ; it is anticipated that the adoption of the district block system as used in Upper Burma will tend to accuracy and more considered results. A consolidated Manual for the instruction of Settlement Officers is also under preparation. The number of parties at work was five, the same as in the previous year, and the distribution between original and revision settlements also remained constant. New rates were brought into operation in six districts, in all of which except one (Katha) increase of demand resulted ; in one other (Shwebo) the increased demand has not been realised, but the failure may have been due to the drought which ruined crops outside the irrigated area. The other districts were Sandoway, Amherst, Pyapôn and the Canal Tract of Mandalay.

The Land Records Department is hampered by a serious deficiency of Superintendents qualified for the charge of a district. The cadre of the superior staff as reorganised in greater strength and with better prospects has been completed, but the necessity of training the probationers and junior Superintendents under the new scheme, combined with casualties, has reduced the number of available

officers, so that it has been found necessary as a temporary arrangement to place experienced Inspectors in charge of minor districts; the deficiency will be felt for some years, but the new scheme will, it is anticipated, produce results of great benefit in the Land Records Administration of the Province. No. 7 Party of the Survey of India Department completed its last cadastral survey in Burma. It will now be disbanded and all future cadastral survey work required in the Province will be done by local agency. Much work was done in the course of the year in the way of revision, extension and *potta* surveys, and increased attention was given to fishery and Town Surveys. Most of the work is reported to have been good, but there were exceptions including the waste of some labour over the Moulmein Town Survey. Where there have been many extensions and changes in cultivation, it has been found that the regular staff has frequently been unable to maintain the supplementary survey up to date. A senior Superintendent was therefore chosen to investigate the necessities of the various districts which have fallen behind in this branch of the work, and when his report is received the district staffs will be increased sufficiently to keep up such surveys in future.

The survey schools, of which the number has been increased by the opening of a school in Mergui, continue to do efficient work, but the cost of maintenance has slightly increased and the number of pupils does not progress altogether satisfactorily. It is hoped that better prospects will attract a greater numbe to these schools.

Agricultural Department.

13. The superior staff of the Agricultural Department has been completed since the close of the year, but the work of the Department can still be described only as starting. A complete and detailed scheme for the future working of the Department is now before Government, and a definite impetus may be expected to be given by the issue of orders upon it. The work done, though tentative, was of value, and it is recognised that progress must be gradual. The Mandalay farm has been worked with rather unsatisfactory results, due partly to the incompleteness of the arrangements. The Hmawbi farm has not yet been brought into use, and the acquisition of land for the Meiktila farm is still pending. But the buildings for the College in Mandalay have progressed. A definite beginning has been made of lecturing in the courses of instruction for the subordinate staff, and proposals are ready for the institution of a Diploma course. The work of the Department in experimental cultivation has already proved of value, notably in Akyab, where the introduction of a superior rice has met with success, and in the efforts to expand the production of wheat, which has made some progress in the Chin Hills. The experiments undertaken to ascertain whether any crops could be grown in Lower Burma during the winter season in succession to the paddy crops are of much interest, and should be further pursued. The extension on systematic lines of ground-nut cultivation in the dry zone districts has also been taken up, and it is hoped that the Department may be successful in combating the disease which has been found to exist. The leaflets for cultivators issued by the Department have also met with a conspicuous welcome.

Conclusion.

14. The work of the year has generally been of a satisfactory nature, and improvement in administrative methods has been maintained. The Settlement Department lost the

services of Mr. T. Corby Wilson, C.I.E., in the course of the year, and the Lieutenant-Governor desires to place on record an acknowledgment of the success with which he guided the operations of the department throughout the period for which he held its charge. The zeal and attention devoted to revenue administration by Commissioners and Deputy Commissioners are cordially acknowledged by Government. His Honour desires also to thank the Hon'ble Mr. Gates for the energy and care with which he has administered the office of Financial Commissioner throughout the greater part of the year.

By order of the Lieutenant-Governor of Burma,

G. F. ARNOLD,

*Revenue Secretary to the Government of Burma.*

# REPORT

ON THE

# LAND REVENUE ADMINISTRATION OF BURMA

**During the year ended the 30th June 1908.**

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## CHAPTER I.

### Introductory.

The Hon'ble Mr. F. C. Gates, C.S.I., I.C.S., was Financial Commissioner throughout the year with the exception of 31 days in March and April during which Mr. H. M. S. Mathews officiated.

**Changes in law, rules and executive orders.**

2. On the 12th June 1908 the Local Government was addressed on a proposal to consolidate the laws relating to land and revenue in towns, in villages and elsewhere, in one enactment which would apply to both Lower and Upper Burma.

In the shadow of this possibility only minor changes in the law were effected or asked for. No enactment of the Lieutenant-Governor's Council affected Land Revenue Administration, but the Upper Burma Land Revenue Regulation was amended by Regulation VI of 1907. The amendment stated more clearly the right of Government to dispose of mineral rights, and regulated the compensation to be paid to owners and occupiers whose rights to the surface might be thereby infringed.

It further empowered the Local Government to make rules regulating the extraction of minerals, the disposal of rights to extract, and the transport and export of minerals. It followed the lines of Burma Act I of 1907, which similarly amended the Lower Burma Land and Revenue Act, 1876, and the Lower Burma Town and Village Lands Act, 1898.

On consideration of the opinions relating to town lands in Upper Burma the Financial Commissioner submitted his views to Government and proposed to declare and amend the law by the consolidated enactment mentioned above.

Rules were issued and proposed under the Lower Burma Land and Revenue Law Amendment Act, 1907, to regulate the extraction of minerals within and outside towns respectively, and the Rules under the Upper Burma Land and Revenue Regulation were proposed to be amended similarly in accordance with Regulation VI of 1907. The latter were submitted to the Local Government towards the close of the year. A consequential amendment was made in Lower Burma Land and Revenue Rule 5 and was proposed in Upper Burma Land and Revenue Rule 42.

In consequence of Burma Act I of 1907, Lower Burma Land and Revenue Rules 7, 8 and 128 relating to reports of alienations of land and to the service of summonses on witnesses became superfluous and were cancelled. The situation created by the same Act as to the administration of oaths and as to the obligation of a person to tell the truth to a Revenue Officer, whether on oath or not, was explained in a new Lower Burma Land Revenue Direction numbered as 3A.

As revised *thathameda* rates were not always imposed after settlement simultaneously with the revised rates of land revenue, and as it appeared probable that the mistake occurred because rates of land revenue were notified in the Gazette while *thathameda* rates were not, the Local Government accepted a proposal of the Financial Commissioner that revised permanent rates of *thathameda* should also be notified in the Gazette.

A new section (22A) having been added to the Lower Burma Land Revenue Act (II of 1876) to require every person who is a party to an alienation of land to report the same to a Revenue Officer within 60 days on pain of a fine equal to five times the land revenue payable on the land alienated, a new form of report was prescribed, the counterfoil certificate was replaced by a mere acknowledgment, one being given to each party to every alienation; the obligation to report was introduced into unsurveyed and unsettled tracts and revised orders were issued regarding the communication of information of transfers from the Deeds Registration Offices to the revenue surveyors. The abolition of the counterfoil or *pyatpaing* is generally regarded as a useful measure which should diminish opportunities for fraud.

Lower Burma Land and Revenue Rule 77 regarding fallow rates was amended, so as to relieve cultivating owners in certain areas from the burden of applying for this concession.

On the 23rd January 1908 the Local Government published rules under the Burma Canals Act, 1905. A number of minor canals, which had been notified under Chapter VI, have been handed over by the Public Works Department to the villagers. Water-rate is not now levied on lands irrigated from such canals and proposals are under consideration to reduce the rate of consolidated land revenue and water-rate by an amount equal to the value of the water formerly supplied at the cost of Government. The question whether land revenue and water-rate in the Mandalay Canal area should be assessed by Revenue Officers or by Canal Officers has been the subject of further consideration, but proposals have not yet reached finality.

In the past five years the majority of towns in Lower and Upper Burma have been surveyed on a large scale, usually 64 inches = 1 mile, and in July 1908 were published, the revised Directions for the demarcation and survey of Town Lands, and for the preparation of a roll of Town Lands. In May 1908 Directions for the Supplementary Survey of Town Lands were submitted to Government. The Directions provide for the annual preparation of maps and area statements, Town Lands Rolls and Municipal Assessment-rolls, for the preservation, repair and inspection of permanent Survey and Boundary Marks and for the custody of Records.

The possibility of fraud through the unauthorised alteration of assessment-rolls and tax-tickets led to the issue of further instructions for the preparation of tax-tickets in the Land Revenue Directions of Upper and Lower Burma and in the Town Lands Directions of Lower Burma.

Deputy Commissioners were empowered to remit irrecoverable or erroneously assessed fishery revenue up to Rs. 200 in each case, and Commissioners empowered to remit up to Rs. 500 in those circumstances and also to remit fishery revenue up to Rs. 500 where a fishery had been altered or damaged through some unforeseen and unavoidable occurrence.

In respect of powers to remit land revenue and to strike it off from the demand the following delegations have been sanctioned:—

| — | Commissioners. | Deputy Commissioners. | Sub-divisional Officers. | Township Officers. |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| | Rs. | Rs. | Rs. | Rs. |
| When due to calamity ... ... ... | 500 | 100 | 50 | 25 |
| When irrecoverable ... ... ... | Without limit. | 100 | 50 | 25 |
| When wrongly assessed ... ... ... | ... | Without limit. | 50 | 25 |

Subdivisional Officers have been empowered to remit capitation-tax and *thathameda* due from individual assessees.

In November 1907 Rules under the Lower Burma Town and Village Lands Act were issued concerning the provision of village sites and were supplemented by Directions of the Financial Commissioner.

In February 1908 the constitution and management of Civil Stations in Lower Burma were provided for by Rules under the Town and Village Lands Act, and Directions for the same purpose were issued in the same month.

In May further Directions were issued which consolidated the departmental orders concerning the disposal of land, the acquisition of land for towns, the formation of Railway towns, the assessment and collection of rent and revenue, the disposal of land near Government buildings and other purposes of the Act.

Alterations were made in the Lower Burma Land and Revenue Rules regarding the demarcation of land applied for on grant and regarding the service of notices of demand on absentee landowners.

Instructions to Settlement Officers underwent no change of importance, but the Instructions for Lower and Upper Burma are being consolidated and a Settlement Manual, drafted by Mr. T. C. Wilson, late Commissioner of Settlements, is approaching publication.

Under the orders of the Government of India, officers had been consulted regarding the exemption of improvements from enhancement of assessment and regarding the reduction of the assessment on holdings which have deteriorated, and in the year of report amendments were made to the Instructions to Settlement Officers in Lower and Upper Burma and to the Directions to Revenue Officers concerning Supplementary Survey in Lower and Upper Burma.

In 1907 the Local Government made an addition to the Rules under the Lower Burma Land and Revenue Act, by which certain areas could be notified within which leases of land for industrial and building purposes could be made for thirty years. In such areas land would have a present or potential value for industrial or residential purposes and it was considered advisable that Government should retain the ultimate control over it. Therefore every one who has not the landholder right and who has neither grant nor lease is made, in such areas, either to take out a lease or to vacate. Special forms of lease for industrial or residential and for agricultural purposes were prescribed in January 1908. The latter provides for resumption or for enhanced rent if the land is diverted to non-agricultural purposes. In January 1908 considerable areas in the Hanthawaddy District, in the vicinity of Rangoon, were declared to be within the Rule.

Proposals from Pegu District are also under consideration.

Proposals to prohibit squatting in certain fully cultivated areas so as to preserve cattle paths, common lands and the like are also before Government.

District Officers in Upper Burma were given discretion to refuse the issue of leases, unless a term of exemption was sought or there was a dispute as to the right to sit as State tenant.

In 1906 Rules were made for Lower Burma by which Government could dispose of land for purposes of rubber cultivation. The rules were applied to five new districts during the year. Similar rules were adopted for Upper Burma shortly before the close of the year.

Rules under the Fisheries Act for Lower Burma were published by Government in August 1907, and Directions and Forms by the Financial Commissioner followed in June 1908. Government has decided not to apply this Act to Upper Burma at present.

**Alienation of Land Bill.**

In the course of the year a draft "Alienation of Land Bill" for Burma was circulated to District Officers and various private persons for criticisms. Opinions were asked equally on the necessity for such a measure in Burma and on the suitability of the Bill as drafted. Settlement Officers have been invited to investigate the condition of affairs in the course of their settlements, and Mr. Clayton has been placed on special duty to make a special study of agricultural land ownership in the Irrawaddy Delta.

When these special enquiries are complete, the Financial Commissioner will be in a position to advise Government whether legislation is called for in order to preserve agricultural land to the agriculturist and prevent the further growth of a landlord class.

**Tenancy Bill.**

In the meantime an attempt is being made to protect the agricultural tenant against rack-renting and arbitrary eviction, and the consent of the Government of India has been obtained to introduce a Burma Tenancy Bill into the Council of the Lieutenant-Governor.

The Bill contains certain provisions which in the absence of special agreement are to apply to all agricultural tenancies. It also provides for special conditions on estates notified by Government in this behalf. In such estates it creates a status of protected tenant. Any tenant who obtains this status is protected against enhancement of rent or ejectment against his will except with the consent of a Revenue Officer. The Bill will come before the Local Legislative Council at the next session. Its provisions do not apply to the whole province but the Local Government is given power to apply the whole or any part to specially designated areas.

**Total Demand, Remissions, etc.**

3. The demand of current land revenue decreased from Rs. 3,95,19,183 to Rs. 3,93,88,979 while the gross demand including the arrear demand amounted to Rs. 3,96,16,138 or Rs. 1,53,671 less than the gross demand of the previous year. Remissions of ordinary land revenue fell and those of *thathameda* rose by over two lakhs. The collections on account of current demand were only Rs. 7,000 better than in the preceding year. The smallness of the increase in demand reported for the previous year was redeemed by the consideration that it was largely due to non-assessment of large areas where destruction of crops had been general. In 1907-08 the demand for Ordinary Land Revenue shows an increase of Rs. 5,40,575 and Capitation-tax an increase of Rs. 56,008, while *thathameda* decreased by Rs. 6,24,920 and Fishery revenue by Rs. 89,166.

Land revenue was partially substituted for *thathameda* in Shwebo District, but while the consequent decrease of *thathameda* was certain, the enhancement of land revenue was not proportionate owing to the unfavourable season which was also responsible for large non-assessments of ordinary land revenue and *thathameda* and large remissions of *thathameda* in other districts of the dry zone.

The decrease of Rs. 89,166 in Fishery Revenue Demand was spread over several districts and is covered by no general reason though failure of the river to rise to its usual height rendered the fishery season bad in many districts.

In current collections, the increases of ordinary Land Revenue and Capitation-tax were nearly balanced by the decreases of *thathameda* and fisheries. The slight net increase was mostly contributed by miscellaneous land revenue and the most noticeable item in the latter was a rise of eleven thousand rupees in town land rents.

# CHAPTER II.

## Ordinary Revenue.

4. The demand of Ordinary Land Revenue assessed during the year rose by Rs. 5,40,575.

LAND REVENUE.
Area assessed and revenue demand.
*Statement I, columns 2, 3 and 4, Page 4t.*

In 1903-04 the Demand was 218 lakhs: it now stands at 250. The increase now reported is therefore only a little below the average increase for the quinquennium. In the last ten years the increase has been 125 lakhs or an average increase of 12·5 lakhs per annum.

It is not to be expected that the rate of increase prevailing in the years up to 1905-06 could be maintained permanently; but it is equally erroneous to suppose that the limit of expansion for Burma has been reached or is even within sight.

Central Rice tract.
*Hanthawaddy.*
*Thatôn.*
*Pegu.*
*Toungoo.*
*Tharrawaddy.*
*Prome.*

A consideration of the figures for certain geographical tracts rather than artificial districts and divisions suggests a theory and justifies a prophecy. The Hanthawaddy, Thatôn, Pegu, Toungoo, Tharrawaddy Districts and the lower and Eastern parts of the Prome District form a fan-shaped tract radiating from Rangoon Town in which cultivation is nearing its limit. The centre of the tract (Hanthawaddy) has reached its limit and is already over-cultivated. Economics indicate that land should be taken from the plough rather than given to it within a considerable part of this tract. Unauthorised occupation of waste land is being prohibited in large areas of the Hanthawaddy and Pegu Districts and areas have been or are being closed to further incursions of the plough. Extensions of cultivation are least in the district near the centre (Hanthawaddy) and increase on the outskirts. Tharrawaddy and Thatôn show 2,383 and 4,601 acres increase respectively, Toungoo and Amherst 21,829 and 26,489. Pegu, where the Sittang river has added much territory, shows how the rate of expansion decreases as cultivation reaches its limit. The annual increase has been 31,363, 24,086, 23,187 acres for the last three years. The rate of expansion is not the only measure of the area of land remaining for the plough. Population, capital, communications, all have a great effect and it is instructive that when the virgin land nearest the great distributing centre for immigrants becomes exhausted, the voice of the legislator is raised to keep the land in the hands of the cultivator. The immigrant comes, in the first place, to the mill and thence spreads out along the main lines of communication to the fields.

*Hanthawaddy.*

With the occupation of the last acres of waste culturable land in Hanthawaddy, the notes of a new discord become louder: the Burman headman protests his inability to govern the Indian villagers.

Expansion has been phenomenally sudden in the districts of this first geographical tract. It is now stopping almost as suddenly. Hanthawaddy District alone represents in land revenue four times that of the average Lower Burma district, and as this tract comprises three others of the wealthiest Land Revenue districts it is not surprising that the check in this tract has led to the supposition that revenue in Burma is approaching the limits of its expansion.

Delta Tract.
*Bassein.*
*Henzada.*

In the Delta tract for which Bassein is the main distributing centre of non-Burman immigrants, the expansion has been satisfactory. In three districts the area assessed increased by 40,522 acres or an average of 13,500 per district. In Henzada the area increased by 6,385, though floods checked free development. The figure given last year for Henzada for area assessed should, it is said, have been 5,37,910 acres.

*Ma-ubin.*

A decrease of 15,649 in Ma-ubin was due to the prohibition of cultivation on 10,906 acres in tracts where fishery interests are paramount and 4,743 acres were resumed for failure to pay revenue. In this tract extension of cultivation is steady and assured and it is a particularly healthy sign that expansion is greatest in Bassein where the rice trade is also expanding rapidly.

**Dry zone.**

In the next tract, which may be called the dry zone where rice is not the main staple, figures for assessed areas are uninstructive because they do not show the efforts of the cultivator, but only indicate the amount of his reward. Land ploughed and sown is not assessed unless a crop is also matured.

*Magwe.*
*Myingyan.*
*Pakôkku.*

Though the year for dry crops was generally bad, a note of encouragement is struck in Magwe where the area assessed rose by 62,379 acres with a corresponding rise in demand; and in Myingyan where a hope is expressed that ground-nut cultivation may stem the tide which has effaced cultivation over 198,000 acres in three years. The figures for the Pakôkku District which is not yet under settlement and supplementary survey are uninstructive.

*Sagaing.*
*Lower Chindwin.*
*Minbu.*
*Meiktila.*
*Yamèthin.*

Sagaing, Meiktila, Lower Chindwin and Minbu Districts all show large decreases, but in this tract a decrease of area assessed means failure of crops and not that land is going out of cultivation. There is no indication that the latter is the case over any considerable area; though in the dry zone where population is sparse, an increase in one place is often the cause of a decrease in another. Yamèthin District belongs partly to this tract and partly to the same tract as Toungoo. Its decrease of 7,000 acres is comparatively small.

**Irrigated Tract.**
*Mandalay.*
*Shwebo.*
*Kyauksè.*

In the irrigated tract, comprising the Mandalay, Shwebo and Kyauksè Districts, land under irrigation increased in Mandalay and Kyauksè, but the area under assessment of all kinds of land in this tract generally decreased. Kyauksè shows a decrease of 16,069 acres. Shwebo came under settlement for the first time last year and land revenue has replaced *thathameda* except for non-agricultural incomes. Eighty-six thousand five hundred and eighty-three acres were already assessed to land revenue. In the Settlement Report the cropped area was returned as 434,304 acres, but in this first year only 251,286 acres were assessed of which 87,902 lay in the Canal area. The rainfall was exceptionally bad and ill-distributed and it is yet too early to say with the Commissioner that the revenue obtainable has been over-estimated. These three districts are geographically and climatically part of the dry zone but the existence of canals modifies their circumstances.

**Northern Frontier Tract.**
*Bhamo.*
*Myitkyina.*
*Ruby Mines.*
*Katha.*
*Upper Chindwin.*

The only other considerable tract to be considered may be called the Northern Frontier tract and comprises the Bhamo, Myitkyina, Ruby Mines, Katha and Upper Chindwin Districts. In all of these lack of population is the chief obstacle in the way of expanding cultivation. Only in the case of Katha are figures of area at all accurate, but the general trend of affairs is nevertheless discernible.

Cultivation expanded in Bhamo, Myitkyina and Katha and contracted in the Ruby Mines District. The Deputy Commissioner of Upper Chindwin, where assessment is mostly at one-tenth of the produce, has detected remissness on the part of headmen in assessing lands to revenue and anticipates an increase in the returns of land assessed when the assessments are more carefully checked.

Reports of officers from this tract leave the impression that cultivation is expanding steadily though slowly, and the increase in the area outside Supplementary Survey in Katha perhaps indicates that the increase is as much due to influx of extraneous as to increase of indigenous population. In the Nanyin Valley partly in Katha and partly in Myitkyina District, the expansion along the railway is most noticeable.

**Arakan seaboard.**
*Akyab.*
*Kyaukpyu.*
*Sandoway.*

On the Arakan seaboard cultivation generally increased and an increase of 13,264 acres in Akyab against 4,544 in Kyaukpyu and 572 in Sandoway illustrates the relative importance of the districts.

Increases exhibited in Tavoy and Mergui are due to assessment of grants previously exempted and to revision of survey.

Tenasserim seaboard.
*Tavoy.*
*Mergui.*

It may therefore be said that there is still ample room for extension of cultivation and expansion of revenue in all the great rice districts except Hanthawaddy and its neighbours. The figures for extensions now recorded show that factors of increase other than waste land are not wanting.

**Land Revenue—Remissions.**
*Statement I, columns 5 and 6.*
*Page 41.*

5. Remissions of revenue assessed in the year amounted to less than half the amount remitted last year and remissions of revenue assessed in earlier years were Rs. 23,442 less than in the year before. The drop is more than accounted for by Hanthawaddy District alone, where remissions in the year previous were exceptional.

*Hanthawaddy.*

In Ma-ubin Rs. 22,099 were remitted as irrecoverable; Rs. 18,144 were erroneously assessed in Hanthawaddy District; floods led to remission of Rs. 14,916 in Amherst, and drought was responsible for Rs. 27,609 in Myingyan District.

*Ma-ubin.*
*Hanthawaddy.*
*Amherst.*
*Myingyan.*

Altogether throughout Lower Burma out of a total of Rs. 1,24,431 of current demand remitted, Rs. 51,537 were remitted as irrecoverable, and Rs. 25,433 as erroneously assessed, while the remainder Rs. 47,461 was due to other causes, of which floods were the most important. Figures for Upper Burma are not instructive since exemption of unproductive fields is the more important form of relief to the cultivator but drought took the place of floods as the chief cause for remission.

The total remissions for the province amounted to Rs. 1,88,904, which is a nearer approach to the normal figure than has been recorded since 1903-04.

The adoption of non-assessment on block-areas where failure has been general has reduced the figures in comparison with years prior to 1905-06.

**Land Revenue—Collections and outstandings.**
*Statement I, columns 7, 8 and 9.*
*Page 41.*

6. Out of Rs. 1,52,954 of last year's assessments remaining for collection at the beginning of July 1907, Rs. 1,05,117 were collected and Rs. 45,759, were remitted. Rupees 2,47,11,127, out of the demand of Rs. 2,49,82,671 were collected in the year and Rs. 96,899 remained outstanding at the close of the year. The corresponding figures for collection against current demand last year were Rs. 2,39,06,953 out of Rs. 2,44,42,096 with an outstanding of Rs. 1,39,589. While demand was Rs. 5,40,575 better than last year, collections were Rs. 8,04,174 better. This latter improvement is due to decrease of remissions rather than to earlier collection. Collections reached 99 per cent. of the current demand, a better result than has been obtained for many years. The outstanding, too, though larger than in 1903-04 and 1904-05, is a distinct improvement on the previous two years, and when the fictitious figure for Sagaing is deducted, is nearly the same as in 1904-05.

*Sagaing.*

Hanthawaddy had 37·4 per cent. of the total outstanding for the province out of its assessment of 36½ lakhs, but its outstanding was only one per cent. of its demand. Akyab out of 17¾ lakhs had no outstanding. Myaungmya and Bassein also accounted for all their demand, 17 and 14¾ lakhs respectively before the end of the year. Twelve other districts also completed their collections within the year; of which Mandalay with 7 lakhs, Kyauksè with 7½, Toungoo with 7·9, and Prome with 5½, had the largest demands. Twelve other districts including Sagaing closed with less than Rs. 500 unaccounted for. Practically the whole of the outstanding against Sagaing is fictitious. Rs. 25,757, *mayin* revenue, were assessed on the

*Hanthawaddy.*
*Akyab.*
*Myaungmya.*
*Bassein.*
*Mandalay.*
*Kyauksè.*
*Toungoo.*
*Prome.*
*Sagaing.*

15th June only and should be deducted to get the true outstanding, Rs. 23 only. The date of assessment of *mayin* revenue in this district was altered in the year of report from July to June; hence the outstandings are swollen, and the demand is swollen through two *mayin* seasons falling in one period of twelve months.

*Pegu.*

Outstandings in Pegu were Rs 1,563 more than last year and are attributed to receipt of *plus* and *minus* statements near the end of the year.

Where collection was generally so good Ma-ubin (Rs. 11,112), Pyapôn (Rs. 8,025), Henzada (Rs. 5,561), Tharrawaddy (Rs. 3,169) and Hanthawaddy (Rs. 36,203) call for longer notice.

*Ma-ubin.*

The Deputy Commissioner, Ma-ubin, attributes the outstandings to late issue of tax-tickets for *kaing* revenue because Revenue Surveyors were busy on special work connected with fisheries.

*Pyapôn.*

The Deputy Commissioner, Pyapôn, does not think Rs. 8,025, outstanding out of a total demand of Rs. 16·45 lakhs, excessive. Of this sum Rs. 3,535 were due to supplementary assessment in June, but the balance of Rs. 4,490 is still much larger than in most other districts, while remissions have been comparatively light in Pyapôn. The balance of Rs. 4,490, it is said, will all have to be remitted. At the close of the year only Rs. 1,187 had been remitted, which facts indicate that there is delay in the Pyapôn District in the disposal of remission cases.

*Henzada.*

In Henzada the collections were well made and the revenue was paid without difficulty. But of the true outstanding of Rs. 5,561 no less than Rs. 4,057 were subsequently collected. The fault seems to have lain with the Land Records Department which was late with the *plus* and *minus* statements.

*Tharrawaddy.*

The outstandings in Tharrawaddy were unavoidable on the part of the Revenue Officers. Rupees 3,000 were embezzled by a headman and had not been made good by the sureties at the close of the year.

The circumstances of the Hanthawaddy District were exceptional.

*Hanthawaddy.*

The Deputy Commissioner (Mr. C. M. Webb) first points out that the figures are unreliable :—

"The inconsistency of Statement I can be best exhibited thus—

| | Rs. |
|---|---|
| Outstandings from column 9 ... ... ... ... | 36,203 |
| Outstandings deducted from columns 3 to 8 ... ... | 24,023 |
| Discrepancy ... | 12,180 |
| Accounted for by excess collections ... ... ... | 17,139 |
| Net discrepancy ... | -4,959 |

"There is an asterisk note in Statement I of the printed Report for last year that excess collections were excluded. This was certainly not the case for Hanthawaddy District for there was no machinery for the discovery and record of excess collections. Besides, the figures are taken from the June Monthly Statement and there are no instructions (so far as I know) that excess collections are to be excluded from the figures in the monthly statement."

Finally, the Deputy Commissioner gives "an analysis of the causes which have given Hanthawaddy an unenviable notoriety in the matter of large outstandings."

"The main cause is, of course, the exceptionally heavy nature of the work. Heavy work means outstandings and outstandings mean heavy work. Thus the vicious circle goes on year after year. For instance, last year's revenue outstandings can be shown thus :—

| | Rs. |
|---|---|
| Hanthawaddy ... ... ... ... ... | 76,865 |
| Rest of Lower Burma ... ... .. ... | 52,763 |

There are other and subsidiary causes contributing to the heavy outstandings which I will mention briefly.

"(i) *Excesssive delay in treatment of fallow rate and remission cases.*—Many of these were not concluded till long after the revenue demand was made, necessitating heavy work in the corrections of erroneous assessments and in granting refunds, and in some cases leading to attachments and sales of property.

"(ii) *The large proportion of land owned in Rangoon.*—The collection of revenue from land-owners resident in Rangoon is a matter of much difficulty, taking the headman away from his village, wasting his time, dividing his attention, and giving him work of an arduous and unfamiliar nature.

"(iii) *Bad accountancy.*—By this means outstandings have been screened from supervision by the Deputy Commissioner and superior authorities, and the control over collections has been unreal. As an instance, the outstandings for the year 1906-07 on the 31st May were Rs. 3,287, but in the monthly statement they were shown as being zero.

"(iv) *The date fixed for the repayment of Agricultural Advances (March 24th).*—On this date the whole energies of the Township Officers should be concentrated on land revenue collections. But this year they had to go into the problems of collecting nearly a lakh of advances due, and enquiring into the causes why Rs. 77,525 could not be repaid. It would be a boon if the date were changed to the 1st or possibly the 15th February.

"(v) *Accumulation of arrears.*—For instance at the moment of writing this report I am actively engaged in my Capitation-tax collections for the current year (1908-09). At the same time I am grappling with the following Capitation-tax arrears:—

| | Rs. |
|---|---|
| For 1906-07 ... ... ... ... ... | 598 |
| For 1907-08 ... ... ... ... ... | 277 |

"(vi) *The extreme reluctance of the Township Officers to have recourse to coercive processes.*—This is in some respects a praiseworthy trait, but it can be pushed too far. For instance, last year Hanthawaddy with abnormally heavy outstandings had proportionately less warrants of attachment of immoveable property than Tharrawaddy, Prome, Bassein, Henzada, Myaungmya, and Ma-ubin, to compare only districts in the Pegu and Irrawaddy Divisions.

"(vii) *The late preparation of assessment rolls and distribution of tax-tickets.*—This is inevitable in so disproportionately heavy a district.

"The problem is being attacked at these sources. It is hoped by precautionary measures taken in advance to reduce outstandings at the end of June to an irreducible minimum."

On this matter the Commissioner writes:—

"The *Akunwun* was so ill in the beginning of February 1907 that he had to take leave in the middle of the month and did not come back till the end of the month; no successor was found to take his place, and the Deputy Commissioner had to push along without an *Akunwun*; Insein was practically without any Subdivisional Officer at all owing to the repeated changes in the personnel of that office; the Deputy Commissioner's time was much occupied in Police matters in connection with the Insein riots and lastly, the office was so undermanned that the establishment had to be increased by five more clerks. In the face of these facts I am not astonished to find that the Revenue Account Registers and the *Thugyi's* Ledgers and accounts are in many cases incorrect and in confusion owing to the lack of supervision for which the overworked Deputy Commissioner can hardly be fairly held responsible. So far there is no proof that there has been misappropriation of money. This can only be ascertained by a thorough inspection of the books which is being carried out."

The accounting of excess collections has been provided for by further instructions. The date of repayment of agricultural advances is being considered and the defects peculiar to Hanthawaddy District will receive the Financial Commissioner's attention when the report of the special accountant has been received.

Of the districts where collection of revenue was unsatisfactory last year, Ma-ubin again shows large outstandings, but Mandalay and Rangoon have wiped out their reproach and Major Stone in Akyab and Major Obbard at Pegu again deserve credit for collection of revenue in the second and third largest revenue districts. Captain Ormiston at Myaungmya also returned a clean sheet against a 17-lakh demand.

*Ma-ubin.*
*Mandalay.*
*Rangoon.*
*Akyab.*
*Pegu.*
*Myaungmya.*

Hanthawaddy has almost as large an assessment as Pegu and Akyab together and one larger than Akyab and Myaungmya together. The reduction of outstandings from Rs. 88,876 in 1905-06 and Rs. 76,865 in 1906-07, to Rs. 36,203 in the year of report reflects credit on the Deputy Commissioners Mr. Cabell and Mr. Webb.

**Fallow rates in Lower Burma.**

7. Fallow rates were levied in Southern Thayetmyo, that is, in the portion of the district which was under British administration before 1886 and the remarks in the report for 1906-07 were incorrect to this extent. The change made in the rules was generally found to be beneficial to the cultivating owners and it is noteworthy that the area under fallow rates decreased in certain village-tracts of Tharrawaddy where such owners were relieved from the burden of making application.

**Water rate.**

8. Water rates are now credited direct to the Irrigation Department and the statistics relating to them have been excluded from this report.

# CHAPTER III.

## Capitation-tax, Thathameda and Land Rate.

**CAPITATION-TAX.**

**Persons assessed, demand, etc.**

*Statement III-A. Page 42.*

**9.** Thirty-nine thousand nine hundred and sixty-six persons more than in the preceding year were assessed to Capitation-tax.

There were increases of 1,000 and over in nine districts. In Akyab the increase of 15,238 was due to the strict assessment of Chittagonian cooly immigrants. The Deputy Commissioner, Major Stone, writes :—

*Akyab.*

"The tax which by this time is well known to these coolies, is now promptly paid. During the year under review, under orders of the Commissioner, the tax was not levied on Chittagonian ploughmen and harvestmen until they were actually engaged in work. These coolies arriving in Maungdaw Township, whether by overland or the water route, were allowed to disperse over the country before being taxed. This order did away with the objections raised by the Ferry Service Companies, that the collection of the tax on Chittagonian coolies on arrival at landing stages had caused a serious loss to their business. On the other hand a close watch was kept in Maungdaw as well as near Akyab over all labourers on their homeward journey. Some cases of exactions of sums in excess of legal amounts and on manuscript receipts from Chittagonian coolies were brought to light during the year, and the headmen and others concerned adequately punished. To prevent such further exactions conspicuous notices in Bengali, written on large-sized wooden boards, are now hung up in the ferry service launch on the Na-af and at each end of Buthidaung-Maungdaw road, informing Chittagonians that no tax can be legally demanded without a printed receipt and, should such demands be made from them, that they should report the fact to the nearest Magistrate or Police-station."

The increase of 4,268 in Kyaukpyu is said to be due to better checking of rolls and to assessments on Chittagonian coolies. Natural increase of population, immigration and checking of rolls accounted for an increase of 13,135 assessees in Pegu. It will be remembered that 23,000 acres more land were assessed than in the preceding year in Pegu District.

*Kyaukpyu.*

*Pegu.*

An increase of 2,107 assessees in Myaungmya is not explained, but land assessed increased by nearly 11,000 acres. Similarly, no explanation is offered for the increase of 1,327 in Pyapôn.

*Myaungmya.*

*Pyapôn.*

The Hanthawaddy figures are not correct, but the errors will be elucidated with the clearing up of the district accounts. In Hanthawaddy the assessees increased by 3,636 to 125,521, a figure which had not hitherto been reached though the demand for this year (Rs. 4,94,113) was exceeded in 1905-06 (Rs. 5,00,042). The Deputy Commissioner writes :—

*Hanthawaddy.*

"The general figures for capitation-tax demand show that the serious setback in this direction last year owing to an exodus from the flooded tracts has been nearly recovered.

"The apparent discrepancy is due to the fact that the assessees migrating from the district were mostly heads of households; while those newly introduced into the rolls are generally single men, in the majority of cases, natives of India.

"In many villages there exists a large population whose members are only nominally under the Village Headman's control, living in a separate location, whose names, language, customs, and ideas are unfamiliar to him, whose goings and comings are beyond his ken, and who show a fierce resentment to a tax not imposed in their own country. It is only natural that he should hesitate in many instances to insert their names in his assessment roll, knowing that if he does he will have great difficulty in collection and a high probability of having to apply for remission. I will quote one instance to prove my contention. Last year Mr. Cabell introduced the system of collecting capitation-tax from the Burma Oil Company's employés direct through the Manager. The collection amounted to Rs. 12,217. Yet though this collection was nominally taken from the *Thugyi*, his own collections increased by Rs. 1,160. Allowing for an increase of population, it is clear that this one act improved collections to the extent of about Rs. 10,000 per annum."

In the Tenasserim Division all districts, but Salween (—283) show increases ranging from nearly 1,500 in Thatôn and Mergui to 452 in Tavoy.

The increase in Thatôn is attributed to more careful assessment. Some Indian fishermen on the coast of Bilin Township admitted they had not paid for 11 years and the tax was also collected from some natives of India living in the Kadaik Circle.

*Amherst.* Major Aplin thinks that the increase of 1,211 in Amherst was less than it should have been and that numbers of the floating population of coolies escape the tax.

*Tavoy. Mergui.* In Tavoy and Mergui increases are due to normal growth of population and in the latter district to the assessment of persons on the upper reaches of the Great Tenasserim river.

*Salween.* Six districts return decreases. Salween figures decreased by 283 owing to immigrant coolies returning home and escaping assessment. Collection on blank tickets must have been delayed if this is the true explanation.

*Proma. Thayetmyo.* The decreases in Prome and Thayetmyo are attributed to emigration after the bad crops of 1906-07 and in the former to cessation of assessment on the residents in the Pagoda servants quarter of Prome town. Though land rate is not levied in the Pagoda precincts there is no authority for the levy of capitation-tax there.

*Ma-ubin.* In Ma-ubin a decrease of 1,909 in assessees is not, in the Deputy Commissioner's opinion, truly ascribable to decrease of population. The Commissioner is enquiring and the Financial Commissioner will be glad to learn his conclusions.

*Tharrawaddy.* The decrease of 944 assessees in Tharrawaddy is attributed by the Commissioner to plague while the increase in collections was due to the enhancement of rates in certain village-tracts.

*Bassein.* In Bassein the increase was due to the assessment of 523 persons working at rice mills recently erected outside the town. There was thus a decrease for the rest of the district. The Deputy Commissioner, Major Elliot, writes :—

"Several causes combined to account for the decrease. There was a boom in trade in Bassein town and this kept many coolies in the town where they were not liable to capitation tax, instead of as usual going out to the villages for work. A number of able-bodied men went to other districts where there was more land available for cultivation. Plague drove people away from two villages and there was an increase in the number of income-tax assessees."

*Henzada.* The decrease in Henzada though small is not satisfactorily explained. Migration, fewer marriages, and plague, hardly account for it when more land came under the plough.

The total demand increased only by Rs. 56,008 and was spread over fourteen districts of the twenty where capitation-tax is levied.

*Pegu.* Pegu shows by far the largest increase in current demand, though the increase in assessees was not so great as in Akyab.

*Kyaukpyu.* Kyaukpyu shows a large increase which is in rupees almost two and a-half times the increase in the number of assessees, the rate for cooly immigrants being Rs. 2-8-0. The demand in Akyab did not increase in proportion to the numbers of assessees and this fact was repeated by the collections, as immigrant Chittagonians were assessed at bachelor rates.

*Bassein.* Bassein also does not show an increase in demand commensurate with the increase in numbers of assessees.

The decrease in demand in Prome District was nearly seven times as great as the decrease in the number of assessees. An explanation will be asked for. The same phenomenon appears in respect of Henzada.

*Prome.*

Rates were raised in a few villages of Tharrawaddy District and in 169 villages in Thayetmyo. It has since been proposed to raise the rates to the same figure in similar tracts of Prome District.

Remissions in Hanthawaddy were reduced by nearly a half; in Tharrawaddy by over Rs. 10,000.

**Remissions.**

*Statement III-A, columns 5 and 6. Page 42.*

*Hanthawaddy.*

*Tharrawaddy.*

*Prome.*

Remissions in Prome were found to be heaviest where there were Circle *Thugyis*; one circle alone accounting for Rs. 1,378-8-0 out of Rs. 6,356. No explanation is offered.

In Bassein immigrant population left the villages before collection of the tax and so the amount remitted was increased.

*Bassein.*

Collections excluding collections on blank tickets were 91 per cent. of the demand.

**Collections.**

Outstandings decreased from Rs. 2,717 to Rs. 72 for all districts excluding Hanthawaddy. It is to be hoped that Hanthawaddy too will maintain and enhance the improvement it has already attained over recent years and will be able to show a clean sheet in the coming year.

**Outstandings.**

*Statement III, column 9. Page 42.*

*Hanthawaddy.*

A circular was issued in 1908 requiring a statement in the annual report of the percentage of rolls checked and the amounts collected on blank tickets by Subdivisional and Township Officers and also desiring Deputy Commissioners to mention good or bad work by these officers in this respect. This requirement has resulted in an increase in the number of rolls checked. The policy of the circular has, however, met with adverse criticism.

**Checking, etc.**

The Deputy Commissioner of Hanthawaddy thinks that his Township Officers have other work more important and can spare no time for this.

Major Aplin (Amherst) writes:—

"The checking might, judged by the results, be more thorough, and should, I think, include all villages if possible, where there is no increase in the number of assessees; certainly all those in which there has been a decrease.

"In this district many of the villages are very scattered and the field population, *i.e.*, those that live in *tès* * in the fields throughout the cultivating season, is very large. The checking of one village thoroughly therefore may mean a couple of days' work. But I think a lower percentage of inspections if the work is properly done, is preferable to a high percentage which, as the Township Officer has numerous other duties which must be attended to, often means hurried inspections of little practical value."

The Report of Akyab District (Major Stone) contains the following remark:—

"It was explained to the Subdivisional and Township Officers that the main object in checking capitation-tax rolls is not for the checking officer to collect revenue himself, but to ensure that the Circle *Thugyi* and Village Headmen perform their duties honestly and efficiently. The decrease in the amount of tax collected on blank receipts by Subdivisional and Township Officers and the increase in the amount collected by *Thugyis* and Headmen is attributable to this cause."

The District Reports generally indicate that the amount collected on blank tickets decreases in inverse proportion to the number of rolls checked. The Financial Commissioner, concurs in the views of Majors Aplin and Stone. If Deputy Commissioners are of opinion that blame or praise is merited they should accord it with reference to the whole of an officer's work and not only with reference to the checking of rolls.

The highest percentage of rolls checked was in Bassein (84) and Rs. 25,695 were collected on blank tickets.

*Bassein.*

* Huts of a temporary character.

*Kyaukpyu.*

In Kyaukpyu 83·6 per cent. was checked, but only Rs. 7,672 were collected on blank tickets. Only three other districts showed checks of 60 per cent. or over—Akyab (60), Sandoway (60), and Toungoo (66). But while no less than Rs. 1,05,686 were collected on blank tickets in Akyab, only Rs. 7,261 and Rs. 2,138 were collected in Toungoo and Sandoway.

*Pegu.*

A check of 36 per cent. in Pegu was accompanied by an extra collection of Rs. 69,343 while Rs. 48,037 were collected after assessment in Myaungmya, although only 24 per cent. of the rolls were checked.

*Salween.*

In Salween every roll was checked and Rs. 2,436 were added to the original assessed demand (Rs. 17,358).

Checking appears to have been superficial in Kyaukpyu, Sandoway and Toungoo, and to have been inadequate quantitatively as well as qualitatively, in Tharrawaddy, Henzada, Ma-ubin, Pyapôn, Thatôn, Amherst, Tavoy and Mergui. It would be interesting to know what percentage of rolls checked by Township Officers was subsequently checked by Subdivisional Officers and Deputy Commissioners and what the results were.

**Special agencies.**

The amount collected by the Burma Railways Company on open lines and on lines under construction decreased by Rs. 5,077. *Thathameda*, so collected, however, increased considerably. The Irrawaddy Flotilla Company collected slightly less than in the year before. No distinction is made by it between capitation-tax and *thathameda* and half of the total is credited to each.

There is no doubt that capitation-tax does not increase in proportion to the population. Legitimate exemption does not account for this failure and the inference is unavoidable that large numbers of persons escape assessment.

Whether the remedy lies in the appointment of a special staff for checking or in an addition to the tax where it is not paid on original assessment, and in throwing the responsibility of being entered in an assessment-roll on the assessee and not on the headman, or in a combination of these and other methods cannot yet be said. But it is evident that the present system favours the man who evades entry of his name in the original roll. If he is found afterwards he pays no more and he has a good chance of escaping altogether. If he is poor and cannot pay, nothing is said, for the headman will not trouble to enter his name merely to get remission. If he is contumacious he has more chance of escaping coercive process than if his name is entered in the original-roll. The existence of towns, the residents in which are not liable to the tax, increases the difficulty of assessing migratory persons.

**Capitation-tax. Classification of exemptees.**

*Statement IV-A. Page 43.*

**10.** Increases under Government servants, priests and school-masters, income-tax assessees and others were all normal. Figures under immigrants vary from year to year for no apparent reason but the varying moods of the classifiers. The increase this year is due to exemption of 453 Indian immigrants to the Zeyawaddy Grant in the Toungoo District. The numbers are unimportant.

In Pegu 184 persons were specially exempted for services in the capture of dacoits. An increase of 365 of persons assessed to income-tax in Myaungmya District is attributed to more accurate rolls rather than to an increase in such tax-payers.

*Tavoy.*

Headmen did not abuse their powers of exemption and the Deputy Commissioner, Tavoy, Major Green, writes :—

"I had an opportunity of checking with the Tavoy Myoôk the Karen villages on the Ban *Chaung* and Tenasserim river and found them correct. Now, considering that some of these villages have not been visited by even a Myoôk for years on end it shows how straightforward these people under normal conditions are."

It is to be feared that in the more sophisticated parts of the country the exhibition of exemptions gives way to omissions.

**II.** The number of households assessed to *thathameda* increased by 6,414 from 749,621 to 756,035. Only four districts show decreases,

**THATHAMEDA.**

**Number of households assessed.**

*Statement III-B, column 2. Page 43.*

In Sagaing the decrease (3,023) was due to emigration owing to a bad season and rates were also reduced in 257 villages with a financial loss of Rs. 42,037. The small decrease in Minbu was also due to the bad season and migration.

*Sagaing.*

*Minbu.*

Similarly, in Pakôkku a bad season led to emigration and rates were reduced in 666 villages involving a loss of Rs. 1,64,913.

*Pakôkku.*

There were moderately large remissions in both Pakôkku and Sagaing and in the Pakôkku Subdivision collection was postponed from the 1st January to the 15th March. The postponement was a relief to those whose incomes are derived from toddy palm sap and resulted in prompter collection and smaller outstandings. Nearly three quarters of the demand were collected by the 31st March.

The decrease of households in the Lower Chindwin District was only 55 but the remissions amounted to over $1\frac{1}{4}$ lakhs of rupees.

*Lower Chindwin.*

Increases were spread fairly evenly over the remaining districts. Good rain in Magwe, increase of population in Bhamo, Myitkyina, and Katha, influx of population to Pyinmana Subdivision in Yamèthin District and immigration to the Canal tract in Shwebo and, generally, careful checking of rolls are the reasons given. In Mandalay and the Ruby Mines District no explanation is afforded.

*Magwe.*
*Bhamo.*
*Myitkyina.*
*Katha.*
*Yamèthin.*
*Shwebo.*
*Mandalay.*
*Ruby Mines.*

In the Upper Chindwin District there was an increase of 2,205 households assessed, mostly due to the Homalin Subdivision where the figures of 1903-04 were regained. The Deputy Commissioner thinks that households have been illicitly compounded and that orders against subdivision passed in 1904 led to an unjustified reduction. Figures recorded for the years 1902, 1903, 1904 were almost identical. There was a drop of nearly 1,100 in 1904-05 but the numbers had almost recovered in 1905-06; in the next year they already exceeded the figures of 1902-04 and the increase last year of 2,205 may therefore indicate an unfair subdivision of households. The decrease in 1904-05 was noted with approval as due to the cessation of unfair subdivision. But it may be that the orders of 1903-04 were, as the Deputy Commissioner suggests, stretched beyond their true scope and that the figures recorded last year represent the normal increase, since 1901-02. The method of attaining this end was, however, unjustifiable. On receipt of the rolls from Homalin Subdivision the *Akunwun* corrected them, showing every married couple as a separate household. In some cases the *Thugyi* had shown couples in column 6 as newly married and these were entered as separate households and exempted. All the others were assessed. All the assessments made in the District office were cancelled by the Deputy Commissioner at a later stage and applications for remission were still coming in at the end of the year. Thus remissions and outstandings were both large. Out of the increase of 2,205 households for the whole district Homalin accounts for 1,707. All the other townships in the district show a moderate increase except Kindat where the number fell from 3,016 to 2,953 owing to outbreaks of cholera and small-pox and to emigration to the Kabaw valley. A statement prepared from the rolls which happened to be in the District office (most of Homalin and Paungbyin Townships but none of Maingkaing) showed four households with five married couples each, 13 with four, 121 with three, and 1,003 with two.

*Homalin Subdivision.*

The Commissioner remarks:—

"The question of a common source of income ought not to be difficult of settlement amongst simple communities, such as live in these parts. Do the residents in one house cultivate the same fields and have a common purse? If they do they are one household, if they cultivate different pieces of land they should be assessed as separate households. The *Akunwun* did wrongly in altering the rolls wholesale in his office, but I should be rather sceptical as to married families living together and having only one source of income, at any rate on anything like a large scale."

The Financial Commissioner concurs in this view. Assessments in the Homalin Subdivision next year will require careful supervision.

The bad year generally in Upper Burma accounts for the great rise in remissions from Rs. 60,039 to Rs. 2,82,956 in spite of reductions of rates before demand in Pakôkku, Mandalay, Meiktila and Myingyan. Only Pakôkku and Myingyan show considerable decreases because they obtained sufficient relief by reductions of rates.

**Remissions.**
*Statement III B, columns 5 & 6. Page 43.*
*Pakôkku.*
*Myingyan.*

The remissions in the Lower Chindwin aggregated Rs. 1,33,807. The Deputy Commissioner writes :—

*Lower Chindwin.*

"Owing to failure of *kaukkyi* crops, as mentioned above, scarcity followed the harvest season. This coincided with the *thathameda* collection season. The people were found to be in straitened circumstances. To enable them to tide over their difficulties and in order to prevent the necessity for opening relief works, liberal remission had to be granted while the people were also encouraged to emigrate. These measures appear to have saved the situation."

In spite of reduced rates consequent on settlement, remissions in Shwebo were increased owing partly to a disastrous fire in Sheinmaga village and partly to erroneous assessment.

The slump in the Ruby market involved remission of Rs. 9,388 in the Mogôk Subdivision of the Ruby Mines District. The Deputy Commissioner also attributes the necessity for remission to "general depression from the increased area under reservation and the practical cessation of the timber trade for the time being."

*Ruby Mines.*

For Katha the figures include Rs. 13,155 which had been collected before sanction to reduction of rates was received.

*Katha.*

Nearly Rs. 17,000 of the remissions in Kyauksè were due to the refund of an excess assessment levied in the preceding year.

*Kyauksè.*

The Pakôkku figures do not include an amount of Rs. 1,66,873 by which the demand was reduced owing to reduction of rates.

*Pakôkku.*

The demand for Upper Burma fell by six lakhs due principally to reduction of rates as noted above and to the partial substitution of land revenue for *thathameda* in Shwebo. There was also a reduction of demand in Kyauksè District owing to the revision settlement which effected a further substitution of Land Revenue for *thathameda.*

**Demand.**

In Mandalay the demand was reduced because the tax was collected at higher rates a year too long and the excess amount was deducted from the demand for the year of report.

*Mandalay.*

Collections fell by Rs. 8,43,029 in sympathy with the demand and, with the extensive remissions on account of the bad year.

**Collections.**
*Statement III B, columns 7 and 8. Page 43.*

The fact that the outstandings decreased considerably indicates that the remedial measures adopted effectually relieved distress.

**Outstandings.**
*Statement III B, column 9, page 43.*

Orders were issued during the year that revised rates of *thathameda* should be notified at the same time as new or revised rates of land revenue were notified. This procedure should avoid a recurrrence of the erroneous assessments of *thathameda* recorded in Kyauksè and Mandalay.

**Erroneous Assessment.**
*Kyauksè.*
*Mandalay.*

The general opinion appears to be that *Thamadis** used their powers to distribute the assessment equitably among their villagers according to their capacities and means; but the opinion is occasionally halting and seems not to be based on first-hand knowledge.

*Thamadis.*

The percentage of rolls checked is far higher than that of capitation-tax rolls in Lower Burma and in most cases the results seem to have been satisfactory, but the recording of percentages is of little interest without knowledge of the results. Such results

*Checking of rolls.*

* Elders who distribute among the inhabitants of a village the lump demand on the village.

in Upper Burma are not apparent as in Lower Burma from the amount collected on blank tickets, and the Financial Commissioner is dependent on Deputy Commissioners for an opinion whether checking is directed to secure and efficient in securing equitable distribution and completeness of rolls.

The tax has been diverted from its simplest form in respect of certain classes of persons—domestic servants, Railway servants and *employés* of certain Companies. As a tax on agricultural incomes it is being superseded by Land Revenue in proportion to the completion of new settlements.

It is a form of taxation attractive in its simplicity and in the theoretical elasticity of its incidence, but it has proved difficult of application and at times unjust in the larger towns while the conception of assessing it in the villages on non-agricultural income only is too subtle to be readily understood.

**THATHAMEDA.**

**Classification of exemptees.**
*Statement IV-B. Page 44.*

**12.** Households exempted increased by 3,231 in ten districts and decreased by 689 in six districts.

The net increase is more than double the average, but is accounted for by the bad season which led to the exemption of an unusually large number by reason of poverty, especially in the Pakôkku and Lower Chindwin Districts. There was also an exceptional but not very large advance in the number of newly married couples owing to the change in Upper Burma Land and Revenue Rule 12 (*f*) made in June 1907. The new rule gives all married couples equal benefits in whichever month they were married. The old rule tended to penalize those, who, following a widespread custom, married in the second quarter of the calendar year. The abnormal number of such exemptions in the Shwebo District merits enquiry.

**LAND RATE.**
*Statement V. Page 44.*

**13.** The areas assessed to land rate decreased in five towns and increased slightly in the two others.

The amendment of Lower Burma Land Revenue Direction 75 (2) in January 1907 so as to render liable to land rate lands of persons assessed to income-tax, where the profits of the land were not included in the profits so assessed was further amended in February 1908. The Local Government has ruled that land rate is not leviable on land held by income-tax assessees even though the profits of the land are not assessed to income-tax.

Demand was swelled by action taken under the amendment of January 1907

**Demand.**
*Statement V, columns 3 and 4. Page 44.*

and the amendment of February 1908 increased remissions.

Demand decreased only in Thayetmyo and Bassein. In Henzada where the area assessed decreased by 138 acres, the demand increased by Rs. 1,847. The anomaly is due to the ascertainment of more accurate areas from the 64-inch maps which have now replaced the 16-inch maps, and to the erroneous assessment by the Town Lands Surveyors of Municipal lands. The amount remitted in Henzada was unusually heavy for the latter reason.

*Thayetmyo.*
*Bassein.*
*Henzada.*

**Remissions, collections, and outstandings.**
*Statement V, columns 5 to 9. Page 44.*

For all Burma demand increased by Rs. 1,903; remissions increased by Rs. 3,252 and collections decreased by Rs. 1,291. Rupees 109 remained outstanding from Henzada. The question whether land rate is leviable in such part of the Prome Pagoda precints as is diverted to secular uses will be considered.

# CHAPTER IV.

## Fishery Revenue.

**Fishery Rules.**

14. The new Fishery Rules for Lower Burma were published in August 1907; in March 1908 Commissioners in Lower Burma were addressed regarding the differences in law effected by the Fisheries Act, 1905, and the rules framed under it. Directions which consolidated all departmental orders on this subject were issued in June.

The year of report was therefore the first year in which the altered law was really applied.

The new Act mostly embodied the recommendations of Major Maxwell, now Commissioner of Irrawaddy.

The construction of drainage channels which may carry silt into, and affect the level of water in certain kinds of fisheries was prohibited. The estuary tortoises and hawk's bill turtles were protected from being caught in excessive numbers and from disturbance while laying their eggs. Powers of arrest and search were given to fishery officers. The procedure of Revenue Officers under the Lower Burma Land and Revenue Act was applied to fishery proceedings.

**Classification of Fisheries.**

Another important difference is in the classification of fisheries. "Reserved" and "Protected" fisheries were added to the classes already existing.

**Reserved Fisheries.**

Reserved fisheries are to be created near the more important fisheries with a view to replenishing the stock. Fishing in reserved fisheries is prohibited except in specified months and then is allowed only with large-meshed nets and with the special object of taking the larger and more voracious fish.

**Protected Fisheries.**

Protected fisheries are waters on lands which are not at the disposal of Government. Revenue will not be raised from such fisheries, but fishing will be regulated, because it is in such waters that some fish spawn and that fish are sometimes taken in excessive numbers.

The liberty of untaxed angling was restricted to four rods per individual. Deputy Commissioners obtained power to prohibit angling by proclamation, a power intended firstly to meet the popular sentiment against fishing in the vicinity of monasteries and secondly to protect the reserved fisheries. The use and the possession with wrongful intention of poisons and explosives for catching fish were penalized.

The confusing terms "fixed engine" and "fixed obstruction" disappeared from the Act and the fishing traps and nets with the fees chargeable for their use were re-classified with the object of charging more in proportion for the smaller meshes and the longer nets or screens. Certain implements were relieved of taxation altogether and a portion of the seaboard was thrown open. A close season was prescribed for leased fisheries. The impossible task of specifying the sites of all fish-catching weirs in leased fisheries was abandoned. Sundry pernicious practices in leased fisheries, such as the construction of embankments, baling, the placing of weeds and brushwood and the use of certain implements were either prohibited or greatly restricted. Provision was made for the issue of licenses to use wide-meshed traps (*kadôns*) in leased fisheries in the close season in order that the public might be able to procure fish. A lease or farm of the right to issue such licenses can be sold, but must not be disposed of to the same man as has the lease for the open season. It is doubtful whether the new provisions of the Act and Rules are even now fully understood and applied.

The officers in the Arakan Division think that the heavier fees charged will result in the disuse of some implements and that license fees generally will diminish.

**Demand.**

*Statement VI. Page 45.*
*Pegu.*

*Hanthawaddy.*

*Tharrawaddy.*

In the Pegu Division demand increased generally, but the decrease in Tharrawaddy and Prome counteracted the large increase resulting from subdivision of the larger fisheries in Hanthawaddy. The date for holding auctions which is generally in April was left to the Deputy Commissioner's discretion in Prome and the Commissioner thinks a similar measure in Tharrawaddy would have had a beneficial result. In the Irrawaddy Division, though the season was good there had been bad seasons from 1904-05 onwards and the result was that there was less money at the auctions and some fishermen had taken to cultivation. The revenue from leased fisheries in Ma-ubin fell by Rs. 56,630 and rose in Pyapôn by Rs. 13,285. In Henzada, Myaungmya, Tharrawaddy and Mandalay there were decreases of 14, 15, 22, and 17 thousand rupees respectively, but in Hanthawaddy by the subdivision of old, and in Pegu by the creation of new fisheries there were increases of 26 and two thousand rupees. In Bassein there was practically no change.

*Ma-ubin, Pyapôn, Henzada, Myaungmya, Tharrawaddy, Mandalay, Hanthawaddy, Pegu and Bassein.*

There were no important changes in system in the Irrawaddy Division, but Rs. 690 were recovered in fines under the new rules and 47 fisheries were demarcated in Pyapôn. One fishery was divided in Amherst and new fisheries were leased in Pegu and Thatôn. In Tavoy the Myoôk, Maung Ba Naung secured an increase of revenue of Rs. 3,970 from net licenses.

*Amherst.*
*Pegu.*
*Thatôn.*
*Tavoy.*

The illness of the second *Inkunwun* of Ma-ubin before he had completed enquiries in Hanthawaddy District to which he had been deputed to subdivide leased fisheries caused a delay in that work but progress will be resumed in this open season.

In Upper Burma the season was bad. The river failed to rise to a height at all approaching its usual level and many fisheries which are fed from the river were either not filled or ran dry before the fishery season. The Paunglin Lake became quite dry at the end of the hot weather.

Revenue from leased fisheries in Katha increased by Rs. 22,697 owing to the transfer of 31 fisheries from the Ruby Mines District and to an increase of Rs. 12,282 in the old Katha fisheries.

*Katha.*
*Ruby Mines.*

The amount assessed in Mandalay decreased by over four times the decrease in the collections, and there were Rs. 5,623 outstanding made up of Rs. 819 of the 1906-07 demand and Rs. 4,804 of the 1907-08 demand. This latter sum, it is said, will have to be remitted as irrecoverable. Decreases are attributed to a bad season in the preceding year, to prescribing a close season and to prohibition of small-meshed nets.

**Collections and Outstandings.**

*Statement VI, columns 7, 8 and 9. Page 45.*
*Mandalay.*

The decrease in Shwebo is due to the transfer to the Irrigation Department, of four fisheries which realized Rs. 3,305.

*Shwebo.*

For the whole of Burma fishery demand decreased by Rs. 89,166 and collections by Rs. 53,530. Only Rs. 28,387 remained outstanding against Rs. 64,162 for the previous year.

From many sides deterioration of fisheries through silting up is reported. Discovery of new fisheries which realised good prices in the first year of sale is reported from few. But silting in one place often means scouring in another and investigation of possible areas will often result in the substitution of new and better fisheries for those which deteriorate.

The report on the pearling grounds in the Tenasserim Division by Messrs. Brown and Simpson, experts appointed by the Secretary of State, was placed before Government in February 1908 with the Financial Commissioner's recommendations.

**Pearl Fisheries.**

At the close of the year orders were received that Government would not undertake further scientific investigations; that the pearling grounds which have been habitually exploited by pearlers holding licenses for diving apparatus should be reserved for them; that the Moskos Islands should be added to those areas; and that areas other than the public grounds so reserved might be leased to persons to whom would be also conceded the exclusive right to take oysters, sea-slugs and green-snails within the area leased. Applications for such leases had already been received, but action had been suspended until the report of the experts was received. Negotiations have now been resumed.

*Moskos Islands.*

The experts reported that not only did the Mergui pearl oysters (*Margaritifera maxima* and *Pteria macroptera*) differ from the Ceylon oyster (*Margaritifera vulgaris*), but that the nature of the grounds was different and the conditions of life dissimilar. In their opinion any depletion of oysters was not due to lack of spawn, but rather to lack of sheltered waters with a good rocky bottom, and to excessive fishing on shallow banks by native divers. They did not recommend closing certain banks for a period of years to allow recuperation. The monsoon forms an effective close season.

*Mergui.*

Their report however, indicated that there might be valuable oyster beds in the more distant and deeper waters of the Archipelago, which had hitherto proved beyond the means or the enterprise of the resident pearlers.

The year is said to have been bad for the pearlers. Shells and pearls were scarce, and the market was said to be depressed. The local price of shell, however, rose, being Rs. 145 to Rs. 190 per 100 viss in the previous year, and Rs. 170 to Rs. 185 in the year of report, and the London price also rose, varying from £90 to £95 per ton in 1907-08 as compared with £59 to £78 in the previous year.

The number of licenses issued at Rs. 400 each for diving apparatus decreased by 10, making a decrease of 14 in the last two years.

**Licenses.**

Exports of mother-of-pearl shell fell from 92 tons in 1905-06 to 73 tons in the year of report, but the value slightly exceeded the value of the 89 tons exported in the previous year. Exports and value of green-snails increased, while exports and value of Trocus-shells and sea-slugs declined.

It is probable that the shallower beds within easy reach of port are considerably depleted, and that, as the Deputy Commissioner reports, the man of small capital is dropping out; but the result of the expert examination justifies the hope that there are better fish in the sea, and that greater enterprise will follow the road to improvement opened by the scientific enquiry.

The amounts outstanding from last year on account of advances to sea fishermen (*pinlè damin*) in the Bassein and Myaungmya Districts have been cleared off. Rupees 1,175-4-0 were recovered in Bassein, but in Myaungmya the whole amount proved irrecoverable. No more advances were made in those districts, but a small amount has been sanctioned for such advances in the Arakan Division.

**Sea Fisheries.**

*Myaungmya.*

*Bassein.*

The question of security for payment of fishery rents has been referred to Government.

**Security.**

Fishery surveys are dealt with in the Land Records Report. While touring recently in the Irrawaddy Division, the Financial Commissioner was led to doubt the value of the demarcation of fisheries. Marks are soon covered by the almost impenetrable *kaing* grass which usually surrounds fisheries, and the labour of picking up such marks can only be undertaken in special cases.

**Surveys.**

Proposals to spend money on demarcation are being scrutinised and will not be sanctioned where marks are not likely to be permanently visible.

In certain tracts of Ma-ubin District, where fishery interests have been declared paramount, cultivation has been prohibited and land has been resumed within two chains of the more important fisheries. The orders require modification in detail which the Commissioner is arranging. It is estimated that 10,906 acres have gone out of cultivation from this cause.

*Ma-ubin.*

# CHAPTER V.

## Miscellaneous Land Revenue.

15. The most important item in miscellaneous revenue was royalties on petroleum. Town Lands rents are growing steadily but not rapidly.

MISCELLANEOUS LAND REVENUE.
*Statement VII. Page 46.*

### (*a*) *Rent of Town Lands not credited to Local Funds.*

Town Land rents in Pegu increased by Rs. 7,300, owing to the collection of two half-yearly instalments by one annual payment in January. Many new leases were issued in the year, and Rs. 1,541 were realised in premia; in Mandalay the increase was nearly Rs. 1,000; a decrease in Hanthawaddy of Rs. 2,300 was due to the erroneous inclusion in the previous year of rents from building-sites outside towns. In Bassein Rs. 1,600 were realised from rents paid for leave to work paddy-lands in Railway towns. Receipts in the Ruby Mines District declined by Rs. 400. More leases were issued to squatters in Henzada. Lease cases in Hanthawaddy have fallen into arrears; rents on existing leases have not been collected, and there are new towns waiting to be laid out. There were over 1,500 lease cases pending at the beginning of the year, and over 1,200 at the end. The laying out of Syriam and Kanbè towns was completed.

*Statement VII, column 2. Page 46.*
*Pegu.*
*Mandalay.*
*Hanthawaddy.*
*Bassein.*
*Ruby Mines.*
*Henzada.*

In Mergui rents had been wrongly credited to the Municipality since 1904, and a refund was ordered. A question arose about the payment of rents in the older portions of towns in the Shwebo District and Government was addressed.

*Mergui.*

### (*b*) *Rents, Royalties and Fees on other Minerals.*

Fees for other minerals in Bassein decreased from Rs. 2,945 to Rs. 660 chiefly owing to outstandings; in Thatôn an increase was due to extraction of black stone by contractors. The Railway staff is to be utilised to collect royalty on consignments.

*Statement VII, column 3. Page 46.*
*Bassein.*
*Thatôn.*

In Bassein one, in Amherst one, and in Henzada two, prospecting licenses for coal were issued, and a mining lease for coal was issued in the Upper Chindwin. Two licenses to prospect for minerals in Bhamo and Myitkyina were issued.

*Bassein.*
*Amherst.*
*Henzada.*
*Upper Chindwin.*

A prospecting license for mica and coal was issued in Myingyan. In Prome the issue of a license for tin and gold swelled receipts. A prospecting license for antimony was issued in Amherst.

*Bhamo.*
*Myitkyina.*
*Prome.*
*Myingyan.*
*Amherst.*

In Tavoy, Rs. 302 were realized under the head 'other minerals' as compared with Rs. 1,626 for the previous year, owing to the poor results achieved by prospectors for tin. Want of water caused a decrease in tin royalties in Mergui.

*Tavoy.*
*Mergui.*

### (*c*) *Fees, Rents, and Royalties on Petroleum, Rubies, Jade and Amber.*

The Burma Oil Company surrendered their lease in Thayetmyo District. Messrs. Jamal Brothers renewed one prospecting license and applied for two more, and took out another exploring license.

*Statement VII, column 4. Page 46.*
*Thayetmyo.*

Receipts from the Yenangyat petroleum field in Pakôkku District decreased by Rs. 60,168. There was a decrease of Rs. 56,000 in royalty paid, and of Rs. 5,000 in dead rent. One *twinza* made a fortunate bore and receipts from *twinzas* * improved by Rs. 3,190.

*Pakôkku.*

The increase of Rs. 45,806 in Magwe represents an increase in output of over 13 million gallons of oil in the Yenangyaung oil-field. Increased activity is reported on the part of the existing Companies, and new concerns entered the field.

*Magwe.*

From Myingyan—the Singu Oil-field—more oil was obtained, the increase in royalty being Rs. 37,882.

*Myingyan.*

Payment of half the yearly rent payable by the Ruby Mines Company was postponed by order of the Secretary of State. A slump in the ruby market led to cessation of night-work in four mines and the entire closing of the Shwebôntha Mine.

*Ruby Mines District.*

### (*d*) *Receipts under the Village Act.*

Receipts under the Village Act in Tharrawaddy increased, and the Commissioner thinks that the decrease in dacoities may be traced to a "stricter enforcement of the rules for fencing and guarding villages." The Financial Commissioner desired to have these receipts, with which he has no administrative concern, transferred to the Major head "Miscellaneous," but the transfer would involve an adjustment of the Provincial Settlement and Government declined to undertake it.

**Village Act.**
*Statement VII, column 5. Page 46.*
*Tharrawaddy.*

### (*e*) *Survey Fees for Pottas.*

Survey fees for *pottas* in Myaungmya decreased by Rs. 3,000 and by Rs. 5,600 in Thatôn, owing to suspension of the issue of grants. There was an increase of Rs. 3,000 in Shwebo.

*Statement VII, column 6. Page 46.*
*Myaungmya.*
*Shwebo.*

### (*f*) *Other Miscellaneous Land Revenue.*

Other Miscellaneous Land Revenue includes contributions from Municipalties towards the cost of surveys, both original and supplementary, and receipts from the sale of pipes for boundary marks. In Mergui the farm of the right to collect edible birds' nests sold for Rs. 3,700 more than in the previous year.

*Statement VII, column 7. Page 46.*
*Mergui.*

Much of the amount credited under this head against Rangoon Town District was shown in error, and will be shown in future against Ordinary Land Revenue.

*Rangoon Town.*

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* Native workers of oil-wells.

# CHAPTER VI.

## Settlements.

*(Written by the Commissioner of Settlements and Land Records.)*

**Administration.**

16. The Settlement Department was in charge of Mr. T. C. Wilson, I.C.S., for the first three months of the year. Mr. Wilson was then placed on special duty in connection with the preparation of a Settlement Manual, and was relieved by Mr. J. MacKenna, I.C.S., Director of Agriculture, who held charge for one and a half months. Mr. H. M. S. Mathews then assumed charge, and Mr. Wilson proceeded on long leave preparatory to retirement. With the exception of one month during which Mr. W. E. Lowry, I.C.S., Deputy Director of Land Records, officiated as Settlement Commissioner, Mr. Mathews was in charge from the 11th November 1907 till the end of the year, 30th June 1908.

In March 1908 the designation of the head of the Department was altered from "Settlement Commissioner and Director of Land Records" to "Commissioner of Settlements and Land Records."

**History of Settlement Parties.**

16A. Five Settlement Parties, Nos. 1 to 5, were at work during the year. The Parties had been given distinguishing numbers in 1904, and these numbers have now been formally adopted. No. 1 Party has the longest history. It has been continuously employed for twenty years, having been formed by Mr. H. M. S. Mathews in October 1888 for work in the Bassein District. The party was mainly recruited from men who had previously worked on the Henzada Settlement under Mr. W. T. Hall, and on the Akyab Settlement under Mr., now Sir, Harvey Adamson. No. 2 Party was recruited ten years later by Mr. W. E. Lowry and started work with revision settlement in Myaungmya. No. 3 Party was formed by the late Mr. J. M. T. George in 1893 for the settlement of the Sagaing District. It was partly recruited from a party which was working in Mandalay. No. 4 Party was formed by the late Mr. Westlake for the settlement of the Kyauksè District in 1890, and received some of its members from No. 1 Party. No. 5 Party was formed by Mr. J. N. O. Thurston in 1892 for the settlement of the Meiktila District. This party also was partially recruited by transfers from No. 1 Party.

**Abandonment in Lower Burma of the one-year block system of Settlement.**

17. In Lower Burma the practice has hitherto been to take up and complete the settlement of a district in one-year blocks. Under this system the settlement operations in each block are limited to one field season. The results of the field work are dealt with in the ensuing recess, and the report is then submitted at once. The practice in Upper Burma has been different. There, a district has not been divided into one-year blocks, but is ordinarily taken up as a whole. Crop measurements are repeated year after year, and the report is not drawn up till statistics are available for two or more years. The latter system, under which a series of crop measurements extending over several years is obtained, was necessitated by the precarious nature of the crops in the drier districts of Upper Burma. Although the ample and ordinarily well distributed rainfall of Lower Burma practically insures a fair crop to the cultivator, there is room for considerable fluctuation of outturn from year to year, and it is thus not always easy to decide normal outturns from the results of one year's crop cuttings. Again, with only one season to work in, the collection of other statistics has to be hurried. The Settlement Officer does not get the opportunity of comparing the statistics over wide areas before he has to prepare his report. The district block system is of course more expensive than the method of working in one-year blocks. The same ground has to be gone over two or three times and, the area being larger, more supervision is required. A programme for applying the Upper Burma

system to Lower Burma has been prepared subject to the modification that some districts will be divided into two blocks each occupying two or more years.

**Extension of the term of Settlements.**

The recognized term of settlements in Lower Burma has hitherto been fifteen years and in Upper Burma ten years. It is contemplated to lengthen these terms in certain cases.

**Earlier commencement of Settlement operations.**

Besides giving more time for the actual operations of settlement, it has also been decided to allow more time for the consideration of the Settlement Report and for notification of sanctioned rates. Settlement operations in Lower Burma have usually been postponed till just before the expiration of the existing settlement. The operations take a year, and the report is submitted in October. The report has to be reviewed by the Settlement Conference and the Financial Commissioner. The Local Government has to pass orders and new rates have to be notified. If the existing settlements are about to expire, there are only eight months, from November to June, for dealing with the Report and eight months are not sufficient. It has, therefore, been decided to start new settlements earlier so as *firstly*, to give each district, or district block, the two or three years required for settlement under the Upper Burma system, and *secondly*, to give twenty months instead of eight months for the consideration of the Report. In this way the new rates will be notified some months earlier than has hitherto been possible.

**Distribution of the five Settlement Parties.**

18. During the year of report the five Settlement Parties were employed as follows :—

| *No. of Party.* | *Nature of Operations.* | *District.* |
|---|---|---|
| 1 | Revision Settlement | Amherst and Thatôn. |
| 2 | Revision Settlement | Pyapôn and Hanthawaddy. |
| 3 | Original Settlement | Pakôkku. |
| 4 | Original Settlement | Lower Chindwin. |
| 5 | Revision Settlement | Minbu and Meiktila. |

Settlement operations were in progress in eight districts and figures showing the areas dealt with, the expenditure incurred, and the cost of the settlement operations, are given in Statement XV of the Appendices. The average cost of settlement operations in these eight districts works out to 6 annas per cultivated acre.

New rates were notified in six districts during 1907-08. The financial results are given in Statement XVI. The new settlements enhanced the expiring demand of Rs. 26,15,161 by Rs. 3,51,685, an increase of 13·45 per cent.

**Settlement Party No. I. *Amherst and Thatôn.***

Settlement Party No. 1 was occupied during the recess on the block of Amherst taken up in the preceding field season. The block lying in the Moulmein, Chaungzôn Kyaikkami and Mudôn Townships was compact, and the cost rate worked out to 5 annas an acre, a rate only half that incurred by the same party in Mergui the year before. This Amherst block was specially interesting as it contained a considerable area of valuable gardens. Field work was inspected by Mr. Wilson in March 1907, and the office was inspected towards the end of the recess by Mr. MacKenna, Officiating Settlement Commissioner. The settlement was carried out by Mr. G. P. Andrew, I.C.S., assisted by Mr. T. Couper, I.C.S., and Maung Kyaw Zan U, S. C. S. The Conference was held in January 1908, and the rates fixed by the Lieutenant-Governor were notified in the following June, resulting in an enhancement of 21 per cent. on the current demand.

In November 1907 the Party commenced field work in the Thatôn District. The block taken up fell in the Kyaikto, Bilin and Thatôn Townships. The staff employed was the same as in Amherst, except that Maung Po Thaung, S. C. S., replaced Maung Kyaw Zan U as Assistant Settlement Officer. Field work was inspected by Mr. Mathews and Mr. Lowry. Since the original settlement of this block considerable areas have disappeared in the sea and other areas have deteriorated owing to salt-water inundation.

No. 2 Settlement Party during the recess, was engaged on a block of the Pyapôn District, consisting of the Dedayè Township and portions of the townships of Pyapôn and Bogale taken up in the preceding field season. This area is closely cultivated with practically only one crop, rice, and the fields and holdings are large. Under these conditions the cost-rate of the settlement operations amounted to only 3 annas per acre cultivated. The field work in this block was carried out almost entirely by Captain T. L. Ormiston, I. A., assisted by Maung Ein Da, S. C. S., and by Mr. D. F. Chalmers, I.C.S., for a short time. Captain Ormiston was succeeded by Mr. Chalmers who supervised the recess work and drew up the report. The usual Conference was held in December 1907 and the new rates fixed by the Lieutenant-Governor were notified in April 1908. Under the new settlement there is an increase of demand of nearly 34 per cent., a moderate enhancement in view of the lowness of the expiring assessment, and the prosperous condition of the persons interested in the land.

**Settlement Party No. 2.** *Pyapôn and Hanthawaddy.*

After completing Pyapôn, No. 2 Party moved to Rangoon and commenced the settlement of Hanthawaddy. Mr. R. E. V. Arbuthnot, I. C. S., assumed charge of the party, his assistants being Mr. J. S. Furnivall, I. C. S., and Maung Kyaw Zan U, S. C. S. A third Assistant Settlement Officer, Maung Pe, was also attached to the Party in the field season. The Officiating Settlement Commissioner inspected field work in January 1908, and recess work in the following September. The Kyauktan, Thôngwa and Kayan Townships of the Kyauktan Subdivision were taken up under the old system. It has, however, been decided to deal with Hanthawaddy on the new district block system, under which the Kyauktan and Twante Subdivisions form one block in which operations will continue in 1908-09 and 1909-10. The report will not be due till the recess of 1910.

No. 3 Party continued the settlement of the Pakôkku District commenced in October 1905. The settlement operations cover the townships of Pakôkku, Yesagyo, Myaing, Pauk and Seikpyu. The Settlement Officer, Captain F. C. Owens, I. A., was during the year assisted first by Mr. W. S. Morrison, I.C.S., and afterwards by Mr. J. L. McCallum, I.C.S., Mr. C. H. Duffin, P.C.S., and Maung So, S.C.S., were Assistant Settlement Officers throughout the year. Captain Owens was on leave for some months and during this period Mr. Duffin was in charge. Owing to drought, the crops of 1907-08 were a failure, and crop measurements were not so numerous as usual. Holding marking and soil classification made good progress. Jaggery is an important product in this settlement area, but the fuel required for its manufacture is a serious drain on the forest resources of the district. Proposals for fuel reserves are being taken up by the Forest Department, and the equitable assessment of the toddy trees from which the jaggery is obtained is receiving the careful consideration of the Settlement Officer. The Officiating Settlement Commissioner visited the Party twice and inspected field and office work. It is hoped that the main body of the Settlement Party will be free to enter Myingyan in October 1909 according to programme, but the report on Pakôkku will not be ready till April 1910.

**Settlement Party No. 3.** *Pakôkku.*

The settlement of the Lower Chindwin District commenced in November 1905 and was continued during the year of report. The Settlement Officer is Mr. J. P. Hardiman, I.C.S. As assistants during the year there were Mr. C. W. Dunn, I.C.S., Maung Po Saw, S.C.S., Maung Po Myin, S.C.S., and Maung Po Win, S.C.S. Mr. Hardiman was on leave for $3\frac{1}{2}$ months and during his absence Mr. Dunn was in charge. Soil classification was practically completed and a fair number of crop measurements were obtained. The Officiating Settlement Commissioner made two inspections of field and office work. It is hoped that all operations, except tenure recording, will be completed by the end of March 1909, and that the Party will then according to programme move on to the Shwebo Canal area.

**Settlement Party No. 4.** *Lower Chindwin.*

No. 5 Party under the charge of Mr. R. A. Gibson, Superintendent of Land Records, completed the settlement of the Minbu District. During the year Mr. Gibson had the assistance of Mr. W. J. Keith, I.C.S., Maung

**Settlement Party No 5.** *Minbu and Meiktila.*

Byaung, S.C.S., and Maung San Ya, S.C.S. The main body of the Party moved to the Meiktila District in November 1907, but Mr. Gibson remained behind to complete his report which was submitted in March 1908. The settlement report is interesting as it deals with a large area under various irrigation systems. The report was reviewed by the Conference officers just at the close of the year. The rates recommended by the Conference officers increase the current demand by 27 per cent. Most of this large enhancement comes from areas commanded by Government works in which there have been great improvements since original settlement. On submitting the Minbu report, Mr. Gibson reverted to the Land Records Department after being on Settlement deputation for nearly ten years. Mr. Gibson's first Settlement charge was Meiktila where he wound up the original settlement of that district and prepared the report. Long before this, however, Mr. Gibson had been helping the Deputy Commissioners of Kyauksè and Mandalay in revising settlements. After completing Meiktila, Mr. Gibson was successively Settlement Officer in Yamèthin, Kyauksè and Mandalay. His work on all these settlements was excellent and was commended by the Local Government in the Resolutions on the various Reports. By Mr. Gibson's reversion the Settlement Department loses an able and conscientious officer whose services have been invaluable.

In November 1907 Mr. W. J. Keith, I.C.S., assumed charge of Party No. 5, in Meiktila. His assistants during the year were Mr. J. E. Houldey, I.C.S., Maung Byaung, S.C.S., and Maung San Ya, S.C.S. In spite of the unfavourable season numerous crop measurements were obtained. Statistics of various kinds were collected and assessment tracts were formed. Soil classification was not commenced during the year.

*Sandoway, Shwebo, Katha and Mandalay Canal Settlements.*

Orders were passed on the Sandoway Summary Settlement Report in July 1907. The new rates were notified in August 1907 and take effect from July 1908. The settlement produces an increase over the current demand of nearly 19 per cent. The area dealt with was small but scattered. It contained only some 16,000 acres of cultivation.

The new settlement of the Shwebo District (excluding the area commanded by the Shwebo Canal) came into force on the 1st August 1907. The settlement gives an increase of nearly 21 per cent. over the expiring demand.

The new rates for the Katha District, notified in October 1907, take effect from the 1st April 1908. The demand under the new settlement is about 23 per cent. less than the expiring demand, a result due to a reduction of 1½ lakhs in *thathameda*.

Orders were passed during the year on the settlement of the Mandalay Canal tract where the new rates take effect from the 1st April 1908. In this area the new settlement produces an increase of 5·29 per cent. over the expiring demand.

# CHAPTER VII.

## Transfers, Tenancies and Agricultural Advances.

*(Written by the Deputy Director of Land Records.)*

19. It would give an entirely erroneous impression of the trend of affairs in Burma as a whole if the figures dealing with land transactions were considered with reference only to the provincial totals. The peculiar conditions of the Hanthawaddy and Pegu Districts and the magnitude of the land transactions in them are such that the figures for these two districts influence the totals to such an extent that they can convert an increase in every other district in Burma into a decrease for the province, or the reverse. In the following notes these two districts have therefore been considered separately.

**Land Transactions.** *Statement XI. Page 52.*

The area sold during the year shows an increase of 2·93 per cent. over the area sold in the previous year. The increase is not general however. Excluding the two districts of Hanthawaddy and Pegu, there is a very slight decrease in the area sold despite an increase of 22·14 per cent. in Upper Burma where the harvest was bad. Throughout the remainder of Lower Burma good harvests and high prices are held to account for a decrease of 1·59 per cent. in the area sold. In Hanthawaddy the increase is attributed to a doubt on the part of buyers as to whether the Government will be able to carry out its intention of resuming squatter and grant land alienated to non-agriculturists. In Pegu it is put down to improved records owing to the new Section 22A of the Lower Burma Land Revenue Act and to the foreclosure of mortgages by alien money-lenders in order to rent the land to alien tenants.

*Sales.*

The price per acre of the land sold shows an increase of 9·36 per cent., but this again is due largely to the increased area sold at high prices in Hanthawaddy and Pegu. Excluding these two districts the increase of price is 4·66 per cent. The increased selling price of land is ascribed to the natural contraction of the area of culturable waste and to the prevailing high price of paddy. In Toungoo and Tavoy the high prices are accounted for by the fact that the area sold included valuable garden land.

The area mortgaged during the year was 11·52 per cent. less than in the previous year despite the large increase of 29·62 per cent. in Hanthawaddy. In Pegu the area mortgaged during the year showed a very slight advance over the figures of the previous year. Excluding these two districts the decrease is 21·28 per cent. This decrease is explained by the good harvest in Lower Burma, but in various districts there are said to have been other contributory causes. In Tharrawaddy, where the decrease amounts to 58 per cent., it is believed that money-lenders are reluctant to take land on mortgage on account of the orders of Government on the subject of transfers of land to non-agriculturists. The same reason is put forward in the case of Pyapôn, Ma-ubin, Bassein and Toungoo. In Thatôn resumptions of numbers of mortgaged holdings have been made, but the full effect of this action will not be fully seen until next year. The bad harvest in Upper Burma accounts for an increase in the area mortgaged in several districts.

*Mortgages and redemptions.*

The price per acre of land mortgaged during the year has risen 2·69 per cent., but excluding Hanthawaddy and Pegu it has fallen by 6·31 per cent. This falling off is ascribed to the unwillingness of money-lenders to advance money on land to the same extent as before and to the good season in Lower Burma which rendered it unnecessary for borrowers to mortgage their land to its full value.

The area under mortgage at the end of the year represents the area under mortgage at the end of the previous year *plus* new mortgages and expansions of old mortgaged area *minus* redemptions, contractions, and foreclosures. The latter are treated as sales and are not separately recorded. This equation,

however, proves that the recording of temporary alienations of land is by no means perfect. Even if there were no foreclosures during the year the area under mortgage at the end of the year is put down as 18,822 acres more than it should be according to the formula. The new mortgages exceed the redemptions by 23,325 acres only but the area mortgaged at the end of the year shows an increase of 42,147 acres. In future the error can be avoided by keeping a separate record of foreclosures and asking each District Officer to verify the equation for his own district.

The area redeemed is 4·14 per cent. more than last year and is equivalent to 93·25 per cent. of the area mortgaged during the year. In most Lower Burma districts, however, the area redeemed exceeds the area newly mortgaged as indeed might be expected in the year of a good harvest. The principal exceptions are Hanthawaddy (20·37 per cent. excess of mortgages over redemptions), Ma-ubin (53·63 per cent.), and Toungoo (191·23 per cent.). In Hanthawaddy the explanation already given in the case of sales is considered to account for the increased land transactions of every sort. In Ma-ubin it is suggested that the high prices tempted cultivators to utilise their ready money in paddy speculation instead of for the redemption of their land. In Toungoo no explanation is given and indeed it is clear that the figures have been obtained from the formula, but overlooking foreclosures entirely. In Upper Burma non-usufructuary mortgages are uncommon. In Yamèthin the conditions in the Pyinmana Subdivision resemble those in Lower Burma and the area in Yamèthin calls for no comment, but the figures for Magwe require verification. They exceed those for Hanthawaddy or those for any other two districts added together and probably include mortgages of petroleum wells. The Deputy Commissioner is being addressed in the matter.

**Classification of occupiers of land.**

*Statement XII. Page* 53.

**20.** The total area occupied by agriculturists and non-agriculturists combined has increased by 1·56 per cent. during the year, but the figures for the Upper Chindwin and Shwebo are obviously incorrect. Only the area let at full rates is shown in Shwebo and the whole statement has been returned as blank from the Upper Chindwin. The Deputy Commissioners concerned have had their attention called to this error.

*Agriculturists.*

The area in the hands of agriculturists has increased by only ·69 per cent. whilst the areas in the hands of resident and non-resident non-agriculturists have increased by 3·74 and 8·05 per cent. respectively. Agriculturists now occupy 84·23 per cent. of the occupied area, a decrease of ·72 per cent. during the year. Excluding Hanthawaddy and Pegu, however, the area occupied by agriculturists has fallen from 87·32 per cent. of the total occupied area to 86·69 per cent.

Out of 17 Lower Burma districts, nine show an increased area in the hands of agriculturists, in four (including Pegu) there is an aggregate decrease of a little over ·1 per cent. In Hanthawaddy there is a decrease of 2·20 per cent., in Myaungmya ·49 per cent., in Pyapôn 2·86 per cent., and in Amherst 3·73 per cent. due in part to more accurate statistics.

*Non-agriculturists.*

The percentage of area occupied by resident to non-resident non-agriculturists has again fallen by 2 per cent. and now stands at 56.

The Deputy Commissioner, Hanthawaddy, considers that so long as the district remains undivided no measures taken to prevent the passing of land into the hands of absentee landlords will have much effect and predicts absolute defeat if any attempt is made to enforce the Land Alienation Bill in its present form in Hanthawaddy District as at present constituted.

The Deputy Commissioner, Pegu, points out that so long as mortgage with possession is permitted on land over which land-holder's rights have not yet accrued it is of but little use to prohibit sales. He sees in a Land Alienation Bill the only probable means of preventing such transfers. In Tharrawaddy the percentage of the total occupied area occupied by agriculturists has risen from 81·70 to 82·11 per cent., and of the area occupied by non-agriculturists the

percentage occupied by residents has risen from 44·94 per cent. to 48·42 per cent. In Prome the percentage of area occupied by agriculturists is practically stationary at 94½ per cent. In Ma-ubin agriculturists now hold 83·17 per cent. of the occupied area as compared with 74·72 per cent. last year. There is a decrease of 18,525 acres (nearly 36 per cent.) in the area occupied by non-resident agriculturists. The explanation given is over-competition amongst Chetties, who are now realising their debts and also the fear that a retrospective Land Alienation Act may come into force. In Pyapôn the percentage of land occupied by agriculturists has fallen from 69·61 to 66·57 per cent. The explanation is that large numbers of natives of India are being imported by Chetties, as in Pegu, and are put on their lands at rack rents, the Indian being more able to pay such rents than the Burman. In Myaungmya the area occupied by agriculturists has fallen from 85 to 83 per cent. and in Thatôn from 83 to 81 per cent. In Amherst the percentage has fallen from 88 to 82 per cent. This is partly due to the exclusion from the returns of areas not under Supplementary Survey which being remote from large towns contain few non-agricultural land-owners. In Thayetmyo and Minbu the bad harvest accounts for the increase in the area held by non-agriculturists. In Yamèthin and Myingyan errors in previous figures have now been corrected.

*Lands rented continuously.*

There are obvious, though not serious, errors in the statistics from Shwebo and Meiktila to which the attention of the Deputy Commissioners has been called. The number of cases in which land has been let continuously has decreased slightly, but this is due not to any general downward movement. There is a decrease of 656 cases in Ma-ubin where Chetties have been selling their land apparently to agriculturists and of no less than 1,440 cases in Myingyan. This is ascribed to unfavourable agricultural conditions, but the explanation does not seem adequate. Tenants may emigrate or resort to other occupations as seems to be the case, but that does not seem to account for more than half the lands hitherto rented continuously being unable to find tenants, when there is an actual increase in the number of cases where land has been rented for less than five years.

*Tenants renting continuously.*

Despite a very large decrease of 2,066 continuous tenants in Myingyan there is an increase of 3 per cent. in the provincial total. It is strange that two-thirds of the continuous tenants in a district should throw up their lands in a single year when the rented area has fallen by one-sixth only. Excluding these figures the continuous tenants have increased by 14·23 per cent. In Lower Burma, with the exception of Akyab, Kyaukpyu, Amherst and Mergui, there is an increase in the number of continuous tenants in every district whilst with the exception of Magwe and the Lower Chindwin, the reverse is the case in Upper Burma. The Commissioner of the Pegu Division considers that the growth in the number of continuous tenants indicates the growth of an Indian tenant class content to remain on the land as long term tenants whereas the Burman prefers to take up new land if possible. The same explanation is probably true in the Irrawaddy Division also.

*Area let.*

The area let has increased by 8·03 per cent. during the year and now represents 19·16 per cent. of the occupied area as compared with 18·01 per cent. last year.

*Rent.*

The money value per acre of rents has increased from Rs. 11·86 to Rs. 13·13, largely on account of the high prices of paddy, rents being as a rule paid in kind rather than in cash.

*Relations between landlord and tenant.*

In Pegu and Pyapôn the Chetty landlords are said to grind their Indian tenantry and strained relations are reported in Thatôn.

**Agricultural Advances.**
*Statement XIII. Pages* 54 *and* 55.

**21.** At the commencement of the year there were outstandings amounting to Rs. 7,45,595, an advance of nearly 47 per cent. on the figure at the commencement of the previous year which was itself an advance of 30 per cent. on the figure for 1905-06. During the year advances were made to the extent of Rs. 9,73,968, an increase of 14 per cent. on the figures for 1906-07 which were an increase of 27 per cent. on those of 1905-06.

Remissions amounted to Rs. 2,638 principal and Rs. 171 interest: last year there were none. In Tharrawaddy Rs. 500 with Rs. 32 interest had to be remitted as the borrowers were in jail or had disappeared and the land pledged as security had become worthless owing to deposits of sand. In Myaungmya Rs. 500 with Rs. 40 interest had to be remitted, in Ma-ubin Rs. 1,050 with Rs. 55 interest, in Pyapôn Rs. 244 with Rs. 13 interest, a similar amount in Thayetmyo, and Rs. 100 with Rs. 18 interest in Bhamo. Collections during the year showed an increase of 15·61 per cent. over those of the previous year and with remissions amounted to 96·47 per cent. of the outstandings at the end of the previous year. The amount suspended during the year was Rs. 2,38,203 or about four times the amount suspended during the previous year. The amount suspended in Hanthawaddy amounts to about half a lakh advanced to cultivators in the flooded tracts. In view of the difficulty of accepting flooded land as security for loans the Deputy Commissioner has for the present discontinued the issue of advances in this area. He also represents that in Hanthawaddy District February 15th would be a more suitable date for repayment than March 24th when the Township Officers are in the midst of their revenue collections. No explanation is given of the suspension of Rs. 15,740 in Tharrawaddy, and Rs. 4,885 in Ma-ubin. Smaller sums were suspended in Akyab, Prome and Myaungmya. Sums amounting to Rs. 1,69,156 were suspended in Thayetmyo, Shwebo, Lower Chindwin, Meiktila, Yamèthin and Myingyan, and small sums aggregating Rs. 4,653 in eight other districts. No suspensions were made in Mandalay, Bhamo, or Myitkyina. The amount overdue at the end of the year was Rs. 1,35,974, a decrease of 18·76 per cent. on the previous year. This result has, however, been obtained only by suspending two-thirds of the amount overdue in Hanthawaddy, where in the previous year no suspensions were made. In Akyab considerable difficulty is being experienced in recovering advances made to *taungya*-cutters during the scarcity of 1906 who never intended to repay the loans. In Hanthawaddy the sum of Rs. 20,055 is overdue in the flooded tract. In Tharrawaddy out of Rs. 37,400 overdue at the end of the year all but Rs. 4,872 had been collected before the Deputy Commissioner wrote his report. In Pyapôn the largeness of the amount overdue is said to have been due to the acceptance of land as security to which the cultivators had no valid title. No explanation is given of the amount overdue in Ma-ubin. Of the amounts overdue in Thayetmyo, Pakôkku and Kyauksè more than half has since been collected and most of the remainder suspended. In Meiktila the whole amount has since been suspended.

The amount of interest collected during the year was Rs. 68,572, an increase of 42·64 per cent. on the previous year. Remissions and suspensions amounted to Rs. 171 and Rs. 2,023, respectively as compared with Rs. *nil* and Rs. 451 in the previous year. The balance overdue at the end of the year was Rs. 7,161, a decrease of 25·03 per cent.

**Land Improvement Loans Act.**

*Statement XIII-A. Pages 56 and 57.*

Loans were made to the extent of Rs. 27,300 during the year compared with Rs. 3,250 in the previous year. In Prome the loans were made on account of irrigation projects, in Thatôn for the erection of bunds to keep out salt water and in Amherst for the same purpose. Loans were made for irrigation purposes in Thayetmyo. A small loan was made for the sinking of a well in Myitkyina. In Myingyan Rs. 8,000 were advanced for improvements of irrigation. No remissions were made during the year, but in Prome Rs. 200 were suspended on account of the breach of the bund which had been erected. No explanation is given for the suspensions in Amherst and Thayetmyo. The only sum overdue is Rs. 1,000 and Rs. 200 interest on the advance made to the late Mr. W. S. Todd in Amherst whose estate is in the hands of the Administrator-General. The amount will be refunded when the estate is realized.

The amount of interest collected during the year was Rs. 854. There were no remissions or suspensions.

*Free Grants-in-Aid.*

In Prome grants of Rs. 858 were made from the District Cess Fund to assist those who took loans under the Land Improvement Loans Act and Rs. 3,015 were spent on making a tank, and repairing a well, and making a new well. In Bhamo two small grants were

made from District Funds for repairing a bund and weir. In the Ruby Mines a grant of Rs. 500 was sanctioned but the villagers were unable on account of bad seasons to undertake the work proposed. In Myingyan two loans of Rs. 300 each were made to two men who had taken loans under the Land Improvement Act for irrigation works.

The financial results of the working of Agricultural and Land Improvement loans are shown in Statements XIII B and C and XIV.

New rules under both Acts were issued in December 1907, and new Instructions under both Acts in January 1908. Revised and Consolidated Accounts Instructions, common to loans under both Acts, were issued in April 1908..

# CHAPTER VIII.

## Revenue Proceedings and Officers.

**Revenue Proceedings against defaulters.**

*Statement VIII. Page 47.*

22. Notices of demand again decreased by nearly 6,000; warrants of arrest by over 2,500; warrants of attachment of property by 3,200. The number of persons arrested decreased by 800 and persons committed to jail numbered only 25 in the whole province against 65 last year. Sales of moveable property took place in 15 more cases and of immoveable property in over 600 fewer cases than last year.

Out of 8¾ lakhs for recovery of which process issued over 6½ lakhs were recovered. The amount not so recovered was about the same as in the previous year.

*Sandoway.*

Sandoway, unfavourably mentioned last year, shows a great improvement,—no one was committed to jail. Sales took place in 56 cases out of 78 where property was attached and 65 persons were arrested against 104 warrants of arrest issued. Coercive measures were not unnecessarily employed, although there was an increase in warrants of attachment.

*Akyab.*

No one was arrested in Akyab though 621 arrests were ordered. Only 134 sales took place though nearly 5,800 notices issued. A sum of Rs. 22,408 was involved and Rs. 19,322 were recovered.

*Hanthawaddy.*

In Hanthawaddy process failed to recover Rs. 69,472 out of Rs. 1,83,592 for recovery. The Financial Commissioner agrees in the Deputy Commissioner's view that larger resort to coercive processes would have been justified. Township Officers failed to check their recovery proceedings against the personal ledgers kept for each headman and erroneously reported the clearance of all outstandings. There were also cases in which recoveries exceeded demands, owing to confusion in the accounts. Either supplementary demands were not entered or some persons were made to pay twice.

The matter of excess collections has now been dealt with in a way which will involve check of each personal ledger, Revenue Accounts Register II.

*Kyaukpyu.*

Kyaukpyu shows increases which the Deputy Commissioner says are not due to pressure of taxation but to the contumacy and obstruction of tax-payers.

The Commissioner adds:—

"Much as arrest and imprisonment, and attachment and sale are to be deprecated there is a limit to endurance and if this limit is passed it amounts to weakness of administration. I mean that Government must not be deprived of its demands because the people are obstinate and reluctant to pay."

In Sandoway it is said:—

"Year after year the figures on record show that nearly all the persons against whom measures more severe than the issuing of notices have been taken are opium consumers. It has almost become a custom to look upon the latter as a class from whom it is useless to expect payment without having recourse to the Revenue Courts.

"The opium consumers are thus encouraged to evade payment, because at the time when process is taken out against them, which is generally done at the slack time of the year, they have no tangible property, and as it is known that Government is averse to committing them to jail, the demand payable by such men is remitted as irrecoverable. Opium consumers have almost come to be looked upon as a new class of exemptee."

And the Commissioner remarks that at present he is of opinion that—

"It is desirable as a last resort to imprison these opium consumers and not allow them to form a new class of *Dokita* *. Twenty days without opium is not a prospect which they will relish."

* A person exempted from capitation-tax or *thathameda* for lack of means.

The Financial Commissioner agrees that men who habitually and intentionally leave themselves without means to pay an annually recurring tax may be taught by Civil imprisonment to exercise greater providence. The number of such persons appears to be decreasing.

A new explanation of an increase in processes comes from Pegu:—

"The increase has however been confined to townships where new lands have, in recent years, been brought under cultivation.

"The increase in the number of processes is, I think, due largely to the enforcement of Directions 7A to D. Non-agriculturists who held squatter's land in other people's names were afraid to come forward and pay revenue on them and tried to get revenue paid by their tenants in whose names the land still stood. The tenants also refused to pay and after issue of process the lands were resumed. The case of revenue collections where lands are settled may be illustrated by the case of the Kawa Township where the whole revenue was collected before the end of March with the issue of only one warrant of arrest and five warrants of attachment of moveable property."

**Warrants of Arrest.**

*Statement VIII, column 3. Page 47.*

*Prome.* In the Shwedaung Township of the Prome District the Township Officer invariably issued a warrant instead of a notice in the first instance, but nevertheless the district generally returns decreases in numbers of warrants issued.

*Bassein.* The Township Officer of Ngathainggyaung, Bassein, was similarly over-zealous in issue of warrants.

*Henzada.* The Deputy Commissioner, Henzada, supports the Township Officer, Kanaung, in having issued a large number of warrants of arrest. Only five persons were arrested and all the three sent to jail paid the amount due.

*Myaungmya.* Myaungmya shows considerable decreases under all heads.

*Thatôn.* Late issue of tax-tickets led to the issue of more processes in Thatôn than would otherwise have been necessary.

*Tavoy.* The time for the collection of *taungya* tax (1st November) is in the opinion of the Deputy Commissioner, Tavoy, too late, as the crops are sold and proceeds have been spent.

The Financial Commissioner is prepared to consider special cases, if such are made out.

*Mergui.* In Mergui, in spite of enhanced rates of land revenue, difficulty was experienced only in the Mergui Township.

*Pakôkku.* There were noticeable decreases in Pakôkku, though the worst of three bad years. This fact emphasises the adequacy of the relief given by reduction of rates.

*Mandalay.* Maymyo Subdivision was responsible for the increase in the number of warrants of arrest in Mandalay District.

*Shwebo.* Indiscriminate issue of processes is reported from one township of Shwebo District.

The District Reports show that capitation-tax and *thathameda* are harder to collect without process than land revenue, and that land revenue is harder to collect where cultivation is new or intermittent. Revenue is generally paid without coercion where the population is stable. Most of the processes are issued, not on account of contumacy but because the assessees are not readily found. Contumacy is, however, widely attributed to Indian and other immigrants, as well in Upper Burma and the remoter districts as in Lower Burma and the thickly populated tracts.

**Commission paid for the assessment and collection of revenue.**

*Statement IX, Part I. Page 48.*

**(i) Circle Thugyis.**

23. Casualties among Circle *Thugyis* totalled 30. One hundred and fifty-three have fallen out in seven years. Eight casualties occurred in Arakan; seven in the Pegu Division; five in the Irrawaddy Division and ten in Tenasserim.

*Rangoon Town.* Commission due and deductions for survey charges decreased proportionately and of the balance payable Rs. 2,71,291 were paid within the year. The average amount received was almost the same as last year.

The number of village headmen who collected revenue increased by 365. Commission on account of the year's collections increased by Rs. 90,554 in 22 districts, of which 18 were in Lower Burma and decreased by Rs. 80,626 in 14 districts, of which only two, Northern Arakan and Pegu, were in Lower Burma. Although the increases were spread over a large number of districts, the heavy decreases in Upper Burma districts, notably Pakôkku, the Lower Chindwin and Meiktila, totalled more than eight-ninths of the total increase. The year's commission earned in the province exceeded the previous year's by Rs. 10,000, but the amount disbursed exceeded the previous year's figure by Rs. 5,000 only.

(ii) Village Headmen. *Statement IX, Part II. Page 49.*

The average commission paid in the province fell by Rs. 3 to Rs. 117. Although Rs. 117 is not an inadequate remuneration on the average for the revenue work done, there are only three districts in Burma where the average commission comes up to the figure (Rs. 180 per annum) which is taken as the standard of adequate remuneration in Upper Burma. On the other hand, average commission exceeds Rs. 100 in 21 districts and exceeds Rs. 150 in nine districts. Salween is neglected as there is only one village headman. The average commission paid increased in 18 districts and decreased in 18 districts. In Sandoway the remark that some headmen "did not stay to draw their commission owing to outbreak of cholera" indicates that the commission was not paid as promptly as it might have been. In Hanthawaddy, commission was in several instances not paid at once when collection was completed. Ten per cent. remained unpaid at the end of the year. Two instances are reported from the Lower Chindwin. Except in these cases payment of commission is reported to have been prompt, but equally it is said that amounts remained undisbursed because "headmen failed to come and draw the amounts." The inference is either that many headmen do not come personally to pay revenue or payments are not as prompt as they are reported to be.

The Commissioner of Meiktila thinks "it is often impossible to get payments completed, chalans delivered and entries made up and commission cheques issued the same day." That it is a trouble to do so in some cases may be admitted, but "impossible" is a strong word and headmen are not importunate.

Defalcations are reported from Akyab (3), Hanthawaddy (3), Pegu (2), Tharrawaddy (2), Bassein (6), Ma-ubin (3), Thayetmyo (1), and Mandalay (1). In the Ruby Mines District a headman was convicted and released on appeal, as it appeared that the headman's son had taken the revenue and he had been punished "for not looking after him." Of the amount involved in Hanthawaddy (Rs. 6,935) only Rs. 2,985 have been recovered. Reports have not yet been received, but the Deputy Commissioner remarks that the procedure was not correct.

*Defalcations.*

Security of co-villagers is being substituted for that of co-headmen in Thayetmyo and Prome. Elsewhere no changes are reported. As Government intimated its intention of imposing by legislation the responsibility of the villagers, the Financial Commissioner has abandoned all ideas of improving the system of security bonds.

*Security.*

24. The area leased or granted for cultivation decreased by nearly 10,000 acres.

**Area granted or leased for cultivation.** *Statement X, column 2. Page 50.*

The area granted revenue free for religious purposes was practically the same as in the previous year, but the area granted for public purposes fell from 79 to 21 acres. A bad season left little surplus for works of public spirit.

About 637 acres were leased as *thugyisa* in Lower Burma in six districts and 259 acres allotted in Upper Burma in six districts also.

The disposal of land grant cases was not kept up to date in Akyab, the year ending with 278 more cases pending than at the beginning. In Kyaukpyu the number of cases pending increased by 348. In Bassein also this work fell behind hand.

*Akyab.*
*Kyaukpyu.*
*Bassein.*

A serious state of affairs is reported from Kyaukpyu. The Deputy Commissioner reports :—

"The applicant asks for only a small area of land—4 acres or so. When the plan is made the area is found to be over 50; sometimes as much as over 100 or 200. It is evidently the object of *potta* * surveyor to get as much fees as possible.

"The Township Officer or Subdivisional Officer does not refer the case to the Deputy Commissioner. They put in indiscriminately all the persons male and female as applicants who are said to be relations of the original applicant and without issuing a fresh notice give a grant to each, taking care that each grant does not exceed the area that he can grant.

A detailed enquiry should be held and the area granted *ultra vires* to persons who do not work it should be resumed. The two officers mentioned by name should be asked whether they admit having pursued this course and, if so, what defence they allege. The Financial Commissioner wishes to know the result.

The Pyinkayaing Circle Headman showed enterprise in reclaiming swamps near the sea in Bassein District. As the land proved very fertile, it is expected that grant cases will increase. A term of exemption is necessary to recoup the outlay.

*Hanthawaddy.* In Hanthawaddy under new Chapter VIIA of the Land Revenue Rules, 243 acres were leased for industrial and residential purposes.

The number of grant and lease cases pending at the end of the year in Hanthawaddy was 1,966 while only 446 were disposed of in the year. Two thousand and fifteen applications were received.

*Hanthawaddy.* One Special Lease Officer starting at the beginning of February had completed in six months 690 cases out of 3,342 for disposal by him. The machinery for the enforcement of the new orders is inadequate. The Deputy Commissioner is invited to apply for extra officers.

*Rubber and other special cultivation.* *Pegu.* *Thatôn.* *Tavoy.* *Mergui.* Rubber, *dhani*, and other special cultivation accounted for 148 acres in Pegu District; 87 acres were granted for rubber in Thatôn, 1,607·65 in Tavoy and large areas in Mergui.

*Henzada.* The increase in Henzada District was mostly in Kanaung and Lemyethna Townships where the railway is opening up the country.

*Myaungmya.* Current work in Myaungmya was only just kept up with; no progress was made in the disposal of arrears totalling over 1,000 cases. It is suggested that a special Myoôk will be applied for.

Special staff. *Pyapôn.* Assistance will also, it is said, be necessary in the Bogale Township of the Pyapôn District where the Township Officer disposed of 300 out of 654 cases. Forty-three grants comprising 693 acres were resumed in Pyapôn for failure to pay revenue.

*Toungoo.* The area granted and leased in Toungoo decreased from 12,007 to 4,284 acres owing to the success of objections. A special survey staff and two special Grant Officers were employed. Their work was slower than last year owing to there being more contested cases.

*Thatôn.* The issue of grants was suspended in the parts of Thatôn which are liable to erosion.

*Amherst.* One Special Officer was employed in Amherst. In this district the Deputy Commissioner remarks that numbers of applications for 50 acres each were rejected, the applicants being mostly money-lenders, clerks, petty traders, and so forth.

He remarks :—

"The necessity to go further afield for wasteland has also contributed to the decline in the number of applications.

* *Potta* or *patta* means grant or lease.

"There are still large areas available for cultivation, but the difficulties of communications are great and until they are removed the development of large portions of the district will be retarded. This is a fact which has not been overlooked and every endeavour is being made with the funds available to push forward construction of roads and bridges. It is unfortunate for the district that both railway projects, *i.e.*, the one from Moulmein to Kawkareik and the other from Moulmein to Ye, have been abandoned.

"But they are still open to private enterprise and it is possible that these railways will yet be constructed."

*Minbu.* A Special Officer has been sanctioned to deal with applications for land commanded by the Môn Canal in Minbu District.

*Mandalay.* *Myitkyina.* Delay in dealing with cases is reported from Mandalay and the Deputy Commissioner promises an enquiry. The question of the method of disposal of State waste land in Myitkyina is engaging attention. Most lands applied for in the district are for gardens and orchards near Myitkyina town. *Thugyis* usurped powers to dispose of State land in Minbu and Shwebo and in the latter district much land had to be resumed and re-distributed owing to its allotment by headmen to unsuitable persons. Waste lands claimed formerly as non-State but declared State are now in Shwebo popularly called "*Bobabaing* State lands," and it is said that the original claimants seek, by payment of revenue, to sit as State tenants. The action taken by the Deputy Commissioner will be separately considered.

*Thugyisa.* *Pyapôn.* *Katha.* *Toungoo.* *Tharrawaddy.* *Thatôn.* *Yamèthin.* *Upper Chindwin.* No great activity was displayed in converting land into *thugyisa* * except in Pyapôn and Katha. In Toungoo and Tharrawaddy leases were given for the first time. Action was also taken in Thatôn, Yamèthin and the Upper Chindwin.

*Shwebo.* In Shwebo land in one village tract granted as *thugyisa* in 1894 was resumed as the emoluments of the headmen amounted to Rs. 236 per annum, which the Deputy Commissioner thought to be "more than sufficient under the declared policy of Government." The area of the land is not stated, but it was not resumed in part under Upper Burma Land Revenue Direction 71 and it may be that the note to Direction 75 was overlooked. Rupees 180 are not laid down as a fixed maximum for a headman's remuneration any more than as an irreducible minimum. If a headman's duties are many and arduous Rs. 180 will be inadequate; if the duties are light it will be more than necessary. The Commissioner is desired to enquire into the matter.

**Assignments of Land Revenue.** *Statement X-A. Page* 51. 25. The total assignments of land revenue for all purposes were increased by Rs 722-0-3 in the year, of which about half was for public servants and about half was for other purposes.

(*a*) For maintenance of public servants—

The value of assignments now stands at Rs. 20,640-10-0. The largest addition was in Myitkyina. The additions were Rs. 200 less than in the previous year. They were all for village headmen.

(*b*) For other purposes—

Additions were not remarkable and there were no deductions.

The readjustment on account of alteration of rates for Yamèthin has not yet been completed as the figures reported by the Deputy Commissioner were based on a wrong principle and had to be returned.

**Waste land grants under the old rules.** 26. In Akyab one waste land grant was resumed. Rates were revised in the Aungseikpyin and Pyumaleikma grants and a higher rate fell due in another grant. The revenue thus realised increased from Rs. 68,087 to Rs. 72,000. In the case of the Zainbyin, Kyamagan and Chaungbauk leases, the term expired in the year of report and enquiry was held. The lease of the Zainbyin grant was renewed for another 20 years at an enhanced rate of assessment and the other cases remained for disposal.

* Appanage of a headman.

Land Acquisition.

27. The revised Land Acquisition Manual, the preparation of which was foreshadowed in the previous year's report, was duly published in the early part of 1908. Amendments and additions to the Directions have since then been neither numerous nor important.

The system of acquiring free of cost land for roads and drainage spaces in Railway towns in the Pegu Division, described in the last report, has proved successful and the Commissioners of Tenasserim and Irrawaddy have been asked to give it a trial in their divisions. In one case after the original owners had agreed to give up the land free, but before the issue of notifications under the Land Acquisition Act speculators who knew of the proposed acquisition stepped in and having purchased part of the land at something under Rs. 100 per acre put in claims for compensation for the land required for roads at Rs. 1,000 per acre. When however it was found that acquisition would not be proceeded with, if compensation was insisted on, all claims were finally withdrawn and the land was acquired free of cost. A Direction was therefore issued providing that when owners agree to give up their land free in consideration of a road being constructed they should be made to execute an agreement to that effect before any further steps under the Land Acquisition Act are taken.

A large number of award statements were scrutinized during the year and but few cases were found in which the compensation awarded appeared otherwise than reasonable. Cases in which award statements have to be returned to Collectors for explanation as to the disagreement between the areas shown therein and those published in the corresponding notifications are not so frequent as they used to be.

Inspections.

28. Inspections by Commissioners and Deputy Commissioners were generally as adequate as circumstances permitted, but the late Commissioners of Arakan and Sagaing and the late Deputy Commissioners of Kyaukpyu, Sandoway and Katha were remiss. In many reports information about inspections is not properly given. There should be a table showing whether each revenue office and record-room was inspected by the Commissioner or Deputy Commissioner, and the date of any such inspection. The Commissioners of Magwe, Mandalay and Meiktila exhibit few inspections.

The record-rooms in Kyaukpyu, Salween and Pegu were not inspected by the Deputy Commissioner. In Prome, Henzada, Myaungmya, Ma-ubin, Pyapôn, Toungoo, Pakôkku, Bhamo, Myitkyina, Sagaing, Lower Chindwin, Upper Chindwin, Kyauksè, Meiktila and Myingyan the Deputy Commissioner failed to inspect the record-room every six months. The Financial Commissioner finds not infrequently that arrears in record-rooms are permitted to collect until the existing staff can no longer cope with them. This state of affairs results from inadequacy of inspection by the Deputy Commissioner. Timely correction of errors would often prevent business falling into arrears while a record-keeper is amending work done wrongly in the first instance. A fire-proof room was completed in Rangoon and the new record-room also was brought into use.

All the offices at the Headquarters of the Henzada District escaped the attention of inspecting officers. The offices in Pa-an Subdivision were not inspected by the Deputy Commissioner, Thatôn. Inspection was generally inadequate in the Ruby Mines District.

The offices found to be in bad order were the District Offices of Sandoway, Sagaing, Hanthawaddy, and Mandalay, the record-rooms of Hanthawaddy and Pegu, the Subdivisional Offices of Shwegu (Bhamo), and Kindat (Upper Chindwin District), and the Township Offices of Insein, Taikgyi, Twante and Kungyangôn (Hanthawaddy), Pyuntaza (Pegu), Allanmyo and Kama, (Thayetmyo), Natmauk and Yenangyaung (Magwe), Myohaung and Pauktaw (Akyab).

The Financial Commissioner inspected the District Revenue offices and record-rooms of Pegu, Prome, Tharrawaddy, Thayetmyo, Pakôkku, Minbu, Magwe, Meiktila, Myingyan, Shwebo, Sagaing, Lower Chindwin, Mandalay, Bhamo, Myitkyina and Katha and the Subdivisional Offices of Pegu, Paungdè, Tharrawaddy and Minbu.

Towards the close of the year, the District Office, Hanthawaddy, was reported by the Commissioner and Deputy Commissioner to be in a state of confusion. Revenue accounts of current collections and arrears from two years previous were entangled. Excess collections for the district could not be apportioned among the villages which showed deficits. Tickets had been issued to wrong headmen, while Township and Headquarters registers were irreconcilable without prolonged and detailed enquiry and patient search through countless entries. A special Accountant was appointed for six months and his report is awaited. A second *Akunwun* has been appointed with a view principally to afford better supervision over the valuable rights of Government in lands round Rangoon and in the towns in the district. A Headquarters Assistant has been provided to enable the Deputy Commissioner to move about the district and to devote more attention to the many important matters now under disposal. Other assistance has been asked for in connection with Land Records and the District Cess Fund.

The records of the district are kept in an unsuitable room and cannot be properly arranged. Government is aware that makeshifts have been tolerated for some years past pending the construction of the new building for the Chief Court. The creation of the "special lease area" and the rapid growth of Syriam and other towns have aggravated the difficulties. The Deputy Commissioner presses for the partition of the district and the Commissioner promises a full report upon the subject.

**Concluding Remarks.**

29. As usual, remarks regarding the services of officers are reproduced in an appendix. The Financial Commissioner specially acknowledges the services rendered in the Land Revenue Department by Messrs. Eales, Todd-Naylor, Mathews, Thurston, Carey, Saunders, Parlett, W. J. Smyth, Hertz, Lowry, Cabell, Brander, Tonkinson, Stewart, Grantham, Jones and Clayton, Colonel Maxwell, Majors Obbard, DesVoeux, Aplin and Stone, and Captain Lord, Messrs. Clancey, Gibson and Haddock. Mr. R. C. S. Keith served faithfully and ably as Secretary to the Financial Commissioner from September 1905 to June 1908, and has now gone to settlement duty. Among Burman Officers Maung Myat Tun Aung, Maung Ngwe Kaing, Maung Yo, Maung Po Pe (2), Maung Po Hla, Maung Myat Tha Gyaw, Maung Tha Ban (2), Maung Hla Paw Zan, Maung Po Kyu, Maung Shwe Tha (2), Maung Yet Thè Aung, Maung Shein (2) stand out prominently.

*By order of the Financial Commissioner, Burma.*

H. B. HOLME,
*Offg. Secretary to the Financial Commissioner, Burma.*

RANGOON:
*16th November* 1908.

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STATEMENT I.—*Land Revenue.—Area assessed and Revenue Demand, Remissions, Collections and Outstandings for the year ended the 30th June* 1908 (Paragraphs 4 to 6 of Report, pages 5—9).

| Division and District. | Area assessed in acres. | Demand. | | Remissions. | | Collections. | | Outstandings. |
|---|---|---|---|---|---|---|---|---|
| | | Arrears. | Current. | Arrears. | Current. | Arrears. | Current. | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Arakan ... Akyab ... | 780,082 | ... | 17,70,373 | ... | 1,687 | ... | 17,68,686 | ... |
| Northern Arakan | 10,801 | ... | 7,368 | ... | ... | ... | 6,004 | 764 |
| Kyaukpyu ... | 181,697 | 28 | 2,79,642 | ... | 330 | 28 | 2,79,157 | 155 |
| Sandoway ... | 77,187 | 1 | 1,24,692 | ... | 643 | 1 | 1,23,521 | 528 |
| Pegu ... Rangoon Town ... | 8,550 | * 6,716 | 24,297 | 13 | 6 | 6,703 | 24,206 | 85 |
| Hanthawaddy ... | 1,211,414 | * 90,644 | 36,61,871 | 21,901 | 40,996 | 66,845 | 35,98,750 | 36,203 |
| Pegu ... | 911,210 | 25 | 20,88,091 | ... | 13,126 | 25 | 20,73,377 | 1,588 |
| Tharrawaddy ... | 505,749 | 4,374 | 11,75,645 | 2,579 | 3,887 | 1,795 | 11,68,589 | 3,169 |
| Prome ... | 357,959 | 44 | 5,57,578 | 28 | 1,645 | 16 | 5,55,933 | ... |
| Irrawaddy Bassein .. | 679,529 | ... | 14,74,737 | ... | 1,675 | ... | 14,73,062 | ... |
| Henzada ... | 544,295 | 5,412 | 13,26,503 | 1,770 | 1,742 | 3,642 | 13,19,200 | 5,561 |
| Myaungmya ... | 619,075 | 2,189 | 17,18,947 | 1,810 | 4,163 | 379 | 17,14,784 | ... |
| Ma-ubin ... | 435,323 | 17,772 | 12,42,603 | 12,360 | 22,167 | 5,231 | 12,09,505 | 11,112 |
| Pyapôn .. | 603,380 | 2,094 | 16,45,462 | 454 | 1,187 | 1,64 | 16,36,250 | 8,925 |
| Tenasserim Toungoo ... | 394,224 | 653 | 7,90,081 | 585 | 3,002 | 68 | 7,87,079 | ... |
| Salween ... | 23,506 | 107 | 25,830 | ... | ... | 107 | 25,716 | 114 |
| Thatôn ... | 655,221 | 3,068 | 11,54,787 | 1,511 | 6,040 | 1,557 | 11,47,657 | 1,090 |
| Amherst ... | 456,000 | 3,368 | 7,96,571 | 1,855 | 17,872 | 1,513 | 7,77,786 | 913 |
| Tavoy ... | 131,032 | 4,854 | 3,01,063 | 19 | 268 | 4,835 | 3,00,343 | 452 |
| Mergui ... | 108,349 | 138 | 2,66,932 | 6 | 3,424 | 132 | 2,63,444 | 64 |
| Magwe ... Thayetmyo ... | 195,020 | * 1,473 | 2,16,877 | 228 | 571 | 1,245 | 2,15,308 | 998 |
| Pakôkku ... | 36,648 | 162 | 1,30,968 | 114 | 110 | 48 | 1,30,771 | 87 |
| Minbu ... | 162,672 | ... | 3,41,561 | ... | 13,269 | ... | 3,28,221 | 71 |
| Magwe ... | 381,969 | 1,492 | 4,46,983 | 42 | 434 | 1,450 | 4,46,468 | 81 |
| Mandalay ... Mandalay ... | 153,905 | 7,987 | 7,08,373 | 451 | 9,625 | 7,536 | 6,98,748 | ... |
| Bhamo ... | 19,325 | ... | 29,956 | ... | 12 | ... | 29,944 | ... |
| Myitkyina ... | ... | ... | 27,497 | ... | 133 | ... | 27,343 | 21 |
| Katha ... | 157,503 | ... | 1,81,289 | ... | 3,146 | ... | 1,78,141 | 2 |
| Ruby Mines ... | 6,607 | ... | 15,610 | ... | 7 | ... | 15,603 | ... |
| Sagaing ... Shwebo ... | 251,286 | 93 | 2,58,195 | ... | 1,524 | 93 | 2,56,671 | ... |
| Sagaing ... | 228,816 | 213 | 2,89,620 | ... | 487 | 213 | 2,63,353 | 25,780 |
| Lower Chindwin | 315,635 | ... | 2,16,091 | ... | 34 | ... | 2,16,057 | ... |
| Upper Chindwin | (a) 25,378 | .. | 1,25,993 | ... | 32 | ... | 1,25,925 | 36 |
| Meiktila ... Kyauksè ... | 162,705 | 14 | 7,57,666 | ... | 6,869 | 14 | 7,50,797 | ... |
| Meiktila ... | 202,117 | ... | 1,40,630 | ... | 8 | ... | 1,40,612 | ... |
| Yamèthin † ... | 89,050 | ... | 1,34,015 | ... | 391 | ... | 1,33,624 | ... |
| Pyinmana † ... | 102,176 | ... | 2,28,718 | ... | 642 | .. | 2,28,076 | ... |
| Myingyan ... | 364,720 | * 33 | 2,99,556 | 33 | 27,740 | ... | 2,71,816 | ... |
| Total ... 1907-08 ... | ... | 1,52,954 | 2,49,82,671 | 45,759 | 1,88,904 | 1,05,117 | 2,47,11,127 | 96,899 |
| 1906-07 ... | ... | 1,87,540 | 2,44,42,096 | 69,201 | 3,95,611 | 1,18,282 | 2,39,06,953 | 1,39,589 |

* Revised figures. † Subdivisions. (a) Mingin Subdivision only.

STATEMENT III-A.* —*Capitation-tax.—Number of persons assessed, Demand, Remissions, Collections and Outstandings for the year ended the 30th June 1908* (Paragraph 9 of Report, pages 11—13).

| Division and District. | Number of persons assessed. | Demand. | | Remissions. | | Collections. | | Outstandings. |
|---|---|---|---|---|---|---|---|---|
| | | Arrears. | Current. | Arrears. | Current. | Arrears. | Current. | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | Rs | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| ARAKAN ... Akyab ... | 146,987 | ... | 5,45,223 | ... | 5,059 | ... | 5,40,164 | ... |
| Northern Arakan | 4,933 | ... | 4,933 | ... | 16 | ... | 4,917 | ... |
| Kyaukpyu ... | 47,034 | ... | 1,91,182 | ... | 3,632 | ... | 1,87,550 | ... |
| Sandoway ... | 22,020 | ... | 79,424 | ... | 1,875 | ... | 77,545 | 4 |
| PEGU ... Hanthawaddy ... | 125,521 | † 4,380 | 4,94,113 | 200 | 9,342 | 3,582 | 4,84,494 | 875 |
| Pegu ... | 102,419 | ... | 4,08,484 | ... | 4,981 | ... | 4,03,503 | ... |
| Tharrawaddy ... | 79,667 | 1,154 | 3,55,473 | 311 | 9,123 | 843 | 3,46,343 | 7 |
| Prome ... | 70,281 | ... | 2,86,715 | ... | 6,356 | ... | 2,80,359 | ... |
| IRRAWADDY ... Bassein ... | 82,996 | ... | 3,68,577 | ... | 7,992 | ... | 3,60,585 | ... |
| Henzada ... | 95,536 | 734 | 4,27,487 | 617 | 7,246 | 117 | 4,20,241 | ... |
| Myaungmya ... | 68,016 | ... | 2,85,338 | ... | 7,123 | ... | 2,78,215 | ... |
| Ma-ubin ... | 55,181 | 532 | 2,38,395 | 113 | 6,952 | 419 | 2,31,443 | ... |
| Pyapôn ... | 56,352 | ... | 2,33,560 | ... | 4,452 | ... | 2,29,073 | 35 |
| TENASSERIM ... Toungoo ... | 67,304 | ... | 2,64,500 | ... | 2,313 | ... | 2,62,187 | ... |
| Salween ... | 9,669 | ... | 19,794 | ... | 12 | ... | 19,782 | ... |
| Thatôn ... | 80,561 | ... | 3,23,517 | ... | 1,619 | ... | 3,21,892 | 6 |
| Amherst ... | 59,484 | ... | 2,47,424 | ... | 1,868 | ... | 2,45,556 | ... |
| Tavoy ... | 26,484 | ... | 1,06,430 | ... | 1,233 | ... | 1,05,197 | ... |
| Mergui ... | 23,624 | ... | 85,289 | ... | 1,213 | ... | 84,076 | ... |
| MAGWE ... Thayetmyo ... | 51,412 | ... | 2,15,486 | ... | 1,766 | ... | 2,13,700 | 20 |
| Railway Company's employès including coolies on construction lines. | ... | 297 | 21,207 | ... | ... | 297 | 21,207 | ... |
| Irrawaddy Flotilla Company's employès. | ... | ... | 3,981 | ... | ... | ... | 3,981 | ... |
| Total ... 1907-08 | 1,275,481 | 7,097 | 52,06,532 | 1,241 | 84,173 | 5,258 | 51,22,010 | 947 |
| 1906-07 | 1,235,515 | 2,605 | 51,50,524 | 991 | 1,16,733 | 1,614 | 50,27,322 | 6,469 |

* Statement II, which related to water-rates has been discontinued. † Revised figures.

STATEMENT III-B.—*Thathameda.—Number of households assessed, Demand, Remissions, Collections and Outstandings for the year ended the 30th June* 1908 (*Upper Burma only*) (Paragraph 11 of Report, pages 15—17).

| Division and District. | Number of households assessed. | Demand. | | Remissions. | | Collections. | | Outstandings. |
|---|---|---|---|---|---|---|---|---|
| | | Arrears. | Current. | Arrears. | Current. | Arrears. | Current. | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| MAGWE ... Pakôkku ... | 78,637 | 588 | 6,19,020 | 345 | 6,773 | 243 | 6,12,247 | ... |
| MAGWE ... Minbu ... | 53,340 | 10 | 2,69,634 | ... | 1,389 | 10 | 2,68 069 | 176 |
| MAGWE ... Magwe ... | 59,306 | ... | 2,14,668 | ... | 1,716 | ... | 2,12,940 | 12 |
| MANDALAY ... Mandalay ... | 39,853 | 1,964 | 2,32,268 | 487 | 4,033 | 1,477 | 2,26,249 | 1,986 |
| MANDALAY ... Bhamo ... | 9,950 | ... | 1,15,893 | ... | 842 | ... | 1,14,987 | 64 |
| MANDALAY ... Myitkyina ... | 14,167 | 101* | 97,936 | 133 | 1,719 | 71 | 96,118 | 99 |
| MANDALAY ... Katha ... | 40,033 | 47 | 3,97,699<br>† 2,630 | ... | 15,205 | 47 | 3,82,374<br>† 2,630 | 120 |
| MANDALAY ... Ruby Mines ... | 9,931 | ... | 93,001<br>† 10,000 | ... | 12,978 | ... | 80,013<br>† 10,000 | 10 |
| SAGAING ... Shwebo ... | 70,602 | ... | 2,88,846 | ... | 5,875 | ... | 2,82,971 | ... |
| SAGAING ... Sagaing ... | 57,898 | ... | 2,81,689 | ... | 51,444 | ... | 2,30,232 | 13 |
| SAGAING ... Lower Chindwin ... | 62,583 | ... | 3,75,203 | ... | 1,33,807 | ... | 2,41,396 | ... |
| SAGAING ... Upper Chindwin .. | 31,171 | 48 | 2,69,943<br>† 500 | 40 | 6,649 | 8 | 2,55,272<br>† 506 | 8,022 |
| MEIKTILA ... Kyauksè .. | 33,015 | ... | 1,60,047 | ... | 19,725 | ... | 1,40,322 | ... |
| MEIKTILA ... Meiktila ... | 54,217 | ... | 1,28,593 | ... | 4,018 | ... | 1,24,575 | ... |
| MEIKTILA ... Yamèthin ... | 32,468 | ... | 1,19,819 | ... | 14,263 | ... | 1,05,556 | ... |
| MEIKTILA ... Pyinmana ... | 23,411 | ... | 1,02,074 | ... | 716 | ... | 1,01,358 | ... |
| MEIKTILA ... Myingyan ... | 85,453 | ‡ 21 | 1,99,053 | ... | 1,804 | 21 | 1,97,195 | 54 |
| Railway Company's employés ... | ... | ... | 17,696 | ... | ... | ... | 17,696 | ... |
| Irrawaddy Flotilla Company's employés. | ... | ... | 3,981 | ... | ... | ... | 3,981 | ... |
| Employés of Bombay Burma Trading Corporation. | ... | ...§ | 2,297 | ... | ... | ... | 2,297 | ... |
| Employés of Oil Companies ... | ... | ...§ | 10,581 | ... | ... | ... | 10,581 | ... |
| Total ... 1907-08 ... | 756,035 | 2,779 | 40,13,071 | 1,005 | 2,82,956 | 1,877 | 37,19,559 | 10,556 |
| Total ... 1906-07 ... | 749,621 | 4,277 | 46,37,991 | 2,168 | 60,039 | 2,109 | 45,62,588 | 15,364 |

* Excludes Rs. 103 remitted and refunded. | † Tribute. | ‡ Revised figures.
§ The amounts shown as outstandings in 1906-07 have been omitted from this column as they were collected soon after the close of that year.

STATEMENT IV-A.—*Capitation-tax.—Classification of Exemptees for the year ended the 30th June* 1908 (Paragraph 10 of Report, page 14).

| Division and District. | Government servants and pensioners. | Priests and school masters. | Village headmen. | Poverty and old age. | Immigrants. | Persons assessed to income-tax. | Others. | Total. |
|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| ARAKAN ... Akyab ... | 690 | 1,024 | 1,118 | 9,482 | 2 | 125 | 155 | 12,596 |
| ARAKAN ... Northern Arakan | 281 | 3 | 27 | 125 | ... | 10 | ... | 446 |
| ARAKAN ... Kyaukpyu ... | 387 | 436 | 468 | 5,157 | ... | 52 | 3 | 6,503 |
| ARAKAN ... Sandoway ... | 343 | 200 | 218 | 2,341 | ... | 59 | 83 | 3,244 |
| PEGU ... Hanthawaddy ... | 998 | 1,689 | 796 | 9,049 | ... | 376 | 44 | 12,952 |
| PEGU ... Pegu ... .. | 769 | 1,132 | 530 | 5,054 | ... | 612 | 209 | 8,306 |
| PEGU ... Tharrawaddy ... | 1,040 | 711 | 666 | 9,185 | ... | 361 | 15 | 11,978 |
| PEGU ... Prome ... | 583 | 698 | 638 | 9,877 | ... | 173 | 2 | 11,971 |
| IRRAWADDY ... Bassein ... | 480 | 742 | 717 | 7,075 | 1 | 212 | 2 | 9,229 |
| IRRAWADDY ... Henzada ... | 417 | 1,000 | 643 | 10,873 | ... | 337 | 97 | 13,367 |
| IRRAWADDY ... Myaungmya ... | 385 | 499 | 679 | 2,652 | ... | 657 | 13 | 4,885 |
| IRRAWADDY ... Ma-ubin ... | 398 | 685 | 412 | 4,282 | 1 | 351 | 11 | 6,140 |
| IRRAWADDY ... Pyapôn ... | 385 | 556 | 396 | 3,014 | ... | 398 | ... | 4,749 |
| TENASSERIM ... Toungoo ... | 443 | 835 | 788 | 4,350 | 453 | 199 | 27 | 7,095 |
| TENASSERIM ... Salween ... | 240 | 38 | 112 | 237 | ... | 28 | ... | 655 |
| TENASSERIM ... Thatôn ... | 774 | 1,193 | 427 | 6,979 | 6 | 285 | 107 | 9,771 |
| TENASSERIM ... Amherst ... | 555 | 1,359 | 400 | 6,020 | ... | 155 | 13 | 8,502 |
| TENASSERIM ... Tavoy ... | 589 | 749 | 198 | 3,706 | ... | 145 | 15 | 5,402 |
| TENASSERIM ... Mergui ... | 455 | 297 | 158 | 1,982 | 26 | 112 | 4 | 3,034 |
| MAGWE ... Thayetmyo ... | 458 | 613 | 723 | 6,817 | ... | 69 | 48 | 8,728 |
| Total ... 1904-05 ... | 10,670 | 14,459 | 10,114 | 108,257 | 489 | 4,716 | 848 | 149,553 |
| Total ... 1906-07 ... | 10,340 | 13,897 | 10,109 | 104,968 | 86 | 4,124 | 674 | 144,198 |

STATEMENT IV-B.—*Thathameda.—Classification of Exemptees for the year ended the 30th June* 1908 (*Upper Burma only*) (Paragraph 12 of Report, page 17).

| Division and District. | | Government servants and pensioners. | Priests and school-masters. | Village headmen and *Ywa-sayes.* | Poverty. | Immi-grants. | Newly married couples. | *Ywa-gaungs.* | Others. | Total. |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| MAGWE ... | Pakôkku ... | 776 | 1,660 | 1,762 | 7,008 | 1 | 1,184 | 422 | 224 | 13,037 |
| | Minbu ... | 780 | 1,085 | 848 | 3,407 | 4 | 357 | 475 | 166 | 7,122 |
| | Magwe .. | 607 | 940 | 897 | 2,151 | 2 | 431 | 554 | 9 | 5,591 |
| MANDALAY.. | Mandalay ... | 1,093 | 1,155 | 757 | 4,337 | ... | 506 | 428 | 30 | 8,306 |
| | Bhamo ... | 264 | 198 | 322 | 782 | 577 | 188 | 54 | 6 | 2,391 |
| | Myitkyina ... | 356 | 158 | 219 | 194 | 67 | 119 | 26 | 11 | 1,150 |
| | Katha ... | 834 | 762 | 975 | 1,154 | 6 | 480 | 321 | 69 | 4,601 |
| | Ruby Mines ... | 366 | 223 | 258 | 307 | ... | 58 | 43 | 425 | 1,680 |
| SAGAING ... | Shwebo ... | 851 | 1,680 | 1,314 | 4,104 | 2 | 1,410 | 546 | 197 | 10,104 |
| | Sagaing ... | 619 | 1,564 | 720 | 4,095 | ... | 833 | 389 | 772 | 8,992 |
| | Lower Chindwin | 640 | 1,581 | 1,013 | 4,748 | 6 | 443 | 293 | 185 | 8,909 |
| | Upper Chindwin | 909 | 702 | 716 | 1,769 | 98 | 442 | 289 | ... | 4,925 |
| MEIKTILA .. | Kyauksè ... | 661 | 760 | 660 | 2,674 | 5 | 241 | 302 | 75 | 5,378 |
| | Meiktila ... | 753 | 1,360 | 962 | 2,568 | ... | 641 | 451 | 1,953 | 8,688 |
| | Yamèthin ... | 715 | 841 | 1,333 | 3,758 | 2 | 953 | 534 | 136 | 8,272 |
| | Myingyan ... | 796 | 1,734 | 1,570 | 5,607 | 208 | 1,131 | 412 | 263 | 11,721 |
| Total | 1907-08 | 11,020 | 16,403 | 14,326 | 48,663 | 978 | 9,417 | 5,539 | 4,521 | 110,867 |
| | 1906-07 | 11,213 | 15,935 | 14,355 | 47,484 | 385 | 8,798 | 5,558 | 4,597 | 108,325 |

STATEMENT V.—*Land-rate in lieu of Capitation-tax.—Demand, Remissions, Collections and Balances for the year ended the 30th June* 1908 (*Lower Burma only*) (Paragraph 13 of Report, page 17).

| Division and District. | | Area assessed in acres. | Demand. | | Remissions. | | Collections. | | Outstandings. |
|---|---|---|---|---|---|---|---|---|---|
| | | | Arrears. | Current. | Arrears. | Current. | Arrears. | Current. | |
| 1 | | 2 | 3 | 4 | 5 | 6 | 7 | 8. | 9 |
| | | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| ARAKAN ... | Akyab ... | 1,155 | ... | 9,545 | ... | 1,008 | ... | 8,537 | ... |
| | Kyaukpyu ... | 313 | ... | 2,050 | ... | 28 | ... | 2,022 | ... |
| PEGU ... | Prome ... | 1,734 | ... | 21,102 | ... | 1,006 | ... | 20,096 | ... |
| IRRAWADDY | Bassein ... | 690 | ... | 18,973 | ... | 56 | ... | 18,917 | ... |
| | Henzada ... | 3,119 | 167 | 25,717 | 37 | 2,294 | 130 | 23,314 | 109 |
| TENASSERIM ... | Toungoo ... | 405 | ... | 13,441 | .. | 208 | ... | 13,233 | ... |
| MAGWE ... | Thayetmyo ... | 260 | ... | 9,127 | ... | 84 | ... | 9,043 | ... |
| Total ... | 1907-08 | 7,676 | 167 | 99,955 | 37 | 4,684 | 130 | 95,162 | 109 |
| | 1906-07 | 7,861 | ... | 98,052 | ... | 1,432 | ... | 96,453 | 167 |

STATEMENT VI.—*Fishery Revenue.—Demand, Remissions, Collections and Outstandings for the year ended 30th June* 1908 (Paragraph 14 of Report, pages 18—20).

| Division and District. | | Demand. | | | Remissions. | | Collections. | | Outstandings. |
|---|---|---|---|---|---|---|---|---|---|
| | | Arrears. | From net licenses. | From leased fisheries. | Arrears. | Current. | Arrears. | Current. | |
| 1 | | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Arakan | Akyab | ... | 16,703 | 879 | ... | ... | ... | 17,582 | ... |
| | Kyaukpyu | ... | 15,841 | 370 | ... | ... | ... | 16,176 | 35 |
| | Sandoway | ... | 4,350 | 839 | ... | ... | ... | 5,189 | ... |
| Pegu | Rangoon Town | ... | 6,770 | ... | ... | ... | ... | 6,770 | ... |
| | Hanthawaddy | 11,771 | 24,270 | 1,93,265 | 4,889 | 1,255 | 3,772 | 2,05,495 | 13,895 |
| | Pegu | ... | 12,180 | 1,67,272 | .. | 485 | ... | 1,78,967 | ... |
| | Tharrawaddy | ... | 4,020 | 1,58,338 | ... | ... | ... | 1,62,358 | ... |
| | Prome | ... | 5,710 | 32,990 | * 2,828 | ... | ... | 38,700 | ... |
| Irrawaddy | Bassein | 112 | 10,441 | 2,59,065 | 112 | 314 | ... | 2,69,192 | ... |
| | Henzada | ... | 9,125 | 1,68,690 | ... | 2,530 | ... | 1,75,285 | ... |
| | Myaungmya | 380 | 18,155 | 96,114 | 380 | 912 | (a) 128 | 1,13,357 | ... |
| | Ma-ubin | 34,546 | 12,676 | 6,08,897 | 13,822 | 5,306 | 20,494 | 6,08,923 | 7,574 |
| | Pyapôn | 2,938 | 11,081 | 1,37,270 | 1,235 | 72 | 1,703 | 1,47,294 | 985 |
| Tenasserim | Toungoo | ... | 4,005 | 48,108 | ... | ... | ... | 52,113 | ... |
| | Salween. | ... | 150 | 45 | ... | ... | ... | 195 | ... |
| | Thatôn | ... | 9,864 | 25,474 | ... | ... | ... | 35,338 | ... |
| | Amherst | ... | 10,545 | 6,476 | ... | ... | ... | 17,021 | ... |
| | Tavoy | ... | 16,853 | 3,507 | ... | ... | ... | 20,360 | ... |
| | Mergui | ... | 49,640 | 46,955 | ... | ... | ... | 96,595 | ... |
| Magwe | Thayetmyo | ... | 3,958 | 1,977 | ... | 1,572 | ... | 4,363 | ... |
| | Pakôkku | ... | 1,930 | 10,713 | ... | 1,400 | ... | 10,968 | 275 |
| | Minbu | ... | 7,092 | 22,858 | ... | 4,407 | ... | 25,543 | ... |
| | Magwe | ... | 1,628 | 1,980 | ... | ... | ... | 3,608 | ... |
| Mandalay | Mandalay | ... | 104 | 1,25,010 | 3,407 | ... | 10,189 | 1,20,310 | 5,623 |
| | Bhamo | ... | 14,415 | 25,947 | ... | ... | ... | 26,717 | ... |
| | Myitkyina | ... | 770 | 12,649 | ... | ... | ... | 13,745 | ... |
| | Katha | ... | 1,096 | 70,715 | ... | 490 | ... | 70,975 | ... |
| | Ruby Mines | ... | 750 | 2,547 | ... | ... | ... | 2,621 | ... |
| Sagaing | Shwebo | ... | 74 | 3,826 | ... | 33 | ... | 4,306 | ... |
| | Sagaing | ... | 513 | 56,958 | ... | 755 | ... | 57,866 | ... |
| | Lower Chindwin | ... | 1,663 | 7,346 | ... | 375 | ... | 7,805 | ... |
| | Upper Chindwin | ... | 834 | 9,805 | ... | ... | ... | 11,686 | .. |
| Meiktila | Kyauksè | ... | 1,881 | 3,510 | ... | ... | ... | 3,948 | ... |
| | Meiktila | ... | 438 | ... | ... | ... | ... | 480 | ... |
| | Yamèthin | ... | 480 | 5,460 | .. | ... | .. | 7,965 | ... |
| | Myingyan | ... | 2,505 | 9,453 | ... | 820 | ... | 13,005 | ... |
| Total | 1907-08 .. | | 64,162 | 2,72,467 | 23,25,308 | 26,673 | 20,726 | 36,286 | 25,52,821 | 28,387 |
| | 1906-07 ... | | 56,204 | 2,64,562 | 24,22,379 | 15,747 | 28,866 | 28,019 | 26,06,351 | 64,162 |

(*a*) Fines for late payment of revenue.

* The amount represents a portion of the demand for 1906-07 remitted and refunded in 1907-08.

STATEMENT VII.—*Miscellaneous Land Revenue.—Collections for the year ended the 30th June* 1908
(Paragraph 15 of Report, pages 21 and 22).

| Division and District. | | Rent of Town Lands not credited to Local Funds. | Fees, rents, and royalties on | | Receipts under Village Act. | Survey fees for *pottas*. | Other miscellaneous land revenue. | Total. |
|---|---|---|---|---|---|---|---|---|
| | | | "Other" minerals. | Petroleum, rubies, jade, and amber. | | | | |
| 1 | | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Arakan | Akyab ... | 1,157 | 1,053 | 1,234 | 6,523 | 3,418 | 1,614 | 14,999 |
| | Kyaukpyu ... | 90 | 1,440 | 909 | 1,821 | 4,980 | ... | 9,240 |
| | Sandoway ... | 43 | 194 | ... | 392 | ... | 243 | 872 |
| Pegu | Rangoon Town | ... | ... | ... | ... | ... | 9,426 | 9,426 |
| | Hanthawaddy .. | 3,681 | 3,256 | ... | 10,847 | 978 | 1,347 | 20,109 |
| | Pegu ... | 17,332 | 1,390 | ... | 12,627 | 56 | 2,784 | 34,189 |
| | Tharrawaddy ... | 519 | 265 | ... | 19,238 | ... | 263 | 20,285 |
| | Prome ... | 2,025 | 1,422 | ... | 16,668 | ... | 926 | 21,041 |
| Irrawaddy | Bassein ... | 6,674 | 660 | ... | 7,359 | 1,175 | 2,116 | 17,984 |
| | Henzada ... | 828 | 1,355 | ... | 11,792 | 1,147 | 2,848 | 17,970 |
| | Myaungmya ... | 3,864 | 958 | ... | 7,596 | 2,227 | 374 | 15,019 |
| | Ma-ubin ... | 4,041 | 25 | ... | 6,011 | 1,079 | 5,371 | 16,527 |
| | Pyapôn ... | 8,421 | 1 | ... | 5,459 | 1,823 | 848 | 16,557 |
| Tenasserim | Toungoo ... | 3,901 | 1,255 | ... | 7,296 | 4,520 | 813 | 17,785 |
| | Salween ... | .. | 100 | ... | 72 | ... | ... | 172 |
| | Thatôn ... | 505 | 5,700 | ... | 11,622 | 817 | 2,971 | 21,615 |
| | Amherst ... | ... | 850 | ... | 12,240 | 2,955 | 680 | 16,725 |
| | Tavoy ... | 7 | 302 | ... | 748 | 245 | 1,500 | 2,802 |
| | Mergui ... | 31 | 4,594 | ... | 3,530 | 295 | 18,910 | 27,360 |
| Magwe | Thayetmyo ... | 864 | 1,060 | 568 | 4,429 | 328 | 1,528 | 8,777 |
| | Pakôkku ... | 486 | 1,417 | 97,204 | 5,198 | ... | 878 | 1,05,183 |
| | Minbu ... | 1,075 | 4,522 | ... | 6,079 | ... | 1,260 | 12,936 |
| | Magwe ... | 2,291 | 569 | 10,95,894 | 7,140 | ... | 1,359 | 11,07,253 |
| Mandalay | Mandalay ... | 12,096 | 1,433 | ... | 2,646 | 317 | 10,845 | 27,337 |
| | Bhamo ... | 1,829 | ... | ... | 279 | 35 | 369 | 2,512 |
| | Myitkyina .. | 3,324 | 730 | 70,800 | 408 | 119 | 410 | 75,791 |
| | Katha ... | 1,274 | 110 | ... | 2,499 | ... | 341 | 4,224 |
| | Ruby Mines ... | 1,588 | 152 | 2,23,912 | 527 | ... | 113 | 2,26,292 |
| Sagaing | Shwebo ... | 3,080 | 751 | ... | 6,332 | 4,669 | 225 | 15,057 |
| | Sagaing ... | 1,009 | 1,468 | ... | 3,450 | 2 | 34 | 5,963 |
| | Lower Chindwin | 532 | 195 | ... | 3,485 | 1 | 27 | 4,240 |
| | Upper Chindwin | 1,019 | 277 | 33 | 1,224 | ... | 189 | 2,742 |
| Meiktila | Kyauksè ... | 2,507 | 1,067 | ... | 3,163 | ... | 325 | 7,062 |
| | Mèiktila ... | 4,639 | 268 | ... | 5,291 | ... | 107 | 10,305 |
| | Yamèthin ... | 2,902 | 449 | 10 | 8,727 | 73 | 375 | 12,536 |
| | Myingyan ... | 863 | 1,013 | 5,48,563 | 9,620 | ... | 29 | 5,60,088 |
| Total | 1907-08 ... | 94,497 | 40,301 | 20,39,127 | 2,12,338 | 31,264 | 71,448 | 24,88,975 |
| | 1906-07 ... | 83,206 | 39,244 | 20,44,618 | 2,10,813 | 38,712 | 66,346 | 24,82,939 |

STATEMENT VIII.—*Revenue Proceedings against defaulters during the year ended the 30th June* 1908
(Paragraph 22 of Report, pages 32 and 33).

| Division and District. | Number of | | | | | | | | Amount of Arrears. | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Notices. | Warrants of arrest. | *Warrants of attachment of property.* | | *Persons.* | | *Sales of property.* | | For realization of which application was made. | Realized. |
| | | | Moveable. | Immoveable. | Arrested. | Committed to Jail. | Moveable. | Immoveable. | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| | | | | | | | | | Rs. | Rs. |
| ARAKAN ... Akyab ... | 5,794 | 621 | 199 | 256 | ... | ... | 10 | 124 | 22,408 | 19,322 |
| ARAKAN ... Kyaukpyu | 91 | 390 | 37 | 83 | 256 | 3 | 6 | 2 | 6,479 | 4,434 |
| ARAKAN ... Sandoway | 314 | 104 | 17 | 61 | 65 | ... | 1 | 55 | 3,287 | 2,451 |
| PEGU ... Rangoon Town | 3,885 | 100 | 2 | 1,187 | ... | ... | ... | 56 | 27,993 | 22,827 |
| PEGU ... Hanthawaddy | 4,410 | 1,628 | 602 | 2,743 | 25 | ... | 33 | 327 | 1,83,592 | 1,14,120 |
| PEGU ... Pegu ... | 616 | 412 | 63 | 533 | 248 | ... | 2 | 93 | 49,515 | 38,782 |
| PEGU ... Tharrawaddy | 2,164 | 473 | 158 | 710 | 29 | ... | 1 | 120 | 28,317 | 18,156 |
| PEGU ... Prome ... | 985 | 854 | 287 | 517 | 245 | ... | 4 | 62 | 11,127 | 7,762 |
| IRRAWADDY ... Bassein ... | 2,060 | 389 | 464 | 1,174 | 5 | ... | 108 | 486 | 57,157 | 45,107 |
| IRRAWADDY ... Henzada | 3,501 | 330 | 405 | 1,233 | 44 | 7 | 231 | 185 | 37,236 | 27,083 |
| IRRAWADDY ... Myaungmya | 1,255 | 335 | 567 | 485 | 150 | ... | 13 | 63 | 38,182 | 26,742 |
| IRRAWADDY ... Ma-ubin | 1,692 | 961 | 1,134 | 2,545 | 273 | 8 | 283 | 111 | 86,552 | 58,828 |
| IRRAWADDY ... Pyapôn ... | 1,226 | 570 | 149 | 468 | 123 | ... | 13 | 69 | 58,897 | 49,194 |
| TENASSERIM ... Toungoo | 992 | 212 | 68 | 489 | 37 | ... | 6 | 37 | 16,580 | 14,732 |
| TENASSERIM ... Salween | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| TENASSERIM ... Thatôn ... | 900 | 155 | 92 | 211 | 71 | ... | 3 | 31 | 15,739 | 13,677 |
| TENASSERIM ... Amherst | 521 | 97 | 162 | 208 | 59 | ... | ... | 73 | 9,962 | 6,879 |
| TENASSERIM ... Tavoy .. | 550 | 164 | 56 | 66 | 2 | ... | 17 | 40 | 3,985 | 3,449 |
| TENASSERIM ... Mergui ... | 457 | 247 | 4 | 446 | ... | ... | ... | 20 | 12,380 | 11,304 |
| MAGWE ... Thayetmyo | 1,837 | 373 | 254 | 259 | 26 | 3 | 13 | 47 | 8,902 | 7,073 |
| MAGWE ... Pakôkku | 252 | 52 | 20 | 4 | 22 | ... | 4 | ... | 3,932 | 2,344 |
| MAGWE ... Minbu ... | 789 | 2 | 93 | 3 | 2 | ... | 3 | ... | 5,247 | 4,685 |
| MAGWE ... Magwe ... | 307 | 3 | ... | ... | 1 | ... | ... | ... | 2,455 | 2,078 |
| MANDALAY ... Mandalay | 1,288 | 486 | 244 | 91 | 29 | 2 | 12 | 6 | 1,24,746 | 1,12,731 |
| MANDALAY ... Bhamo ... | 73 | 6 | 29 | 4 | 6 | ... | ... | ... | 992 | 786 |
| MANDALAY ... Myitkyina | 43 | 9 | 4 | ... | 6 | ... | ... | ... | 772 | 563 |
| MANDALAY ... Katha ... | 171 | 3 | 18 | 2 | 3 | ... | 1 | ... | 9,352 | 8,965 |
| MANDALAY ... Ruby Mines | 228 | ... | 16 | 1 | 8 | ... | ... | ... | 3,567 | 2,759 |
| SAGAING ... Shwebo ... | 885 | 12 | 65 | 10 | 3 | ... | ... | ... | 9,933 | 8,570 |
| SAGAING ... Sagaing | 680 | 11 | 20 | 21 | 4 | ... | ... | ... | 10,454 | 6,611 |
| SAGAING ... Lower Chindwin | 424 | 6 | 23 | 26 | 5 | ... | ... | ... | 3,185 | 2,085 |
| SAGAING ... Upper Chindwin | 48 | ... | 13 | ... | ... | ... | ... | ... | 1,586 | 1,184 |
| MEIKTILA ... Kyauksè | 289 | 8 | 11 | 3 | ... | ... | 7 | 1 | 4,314 | 3,952 |
| MEIKTILA ... Meiktila | 625 | 18 | 68 | 50 | 6 | ... | ... | 12 | 3,893 | 3,285 |
| MEIKTILA ... Yamèthin | 1,405 | 41 | 109 | 31 | 41 | 1 | ... | 1 | 9,773 | 8,650 |
| MEIKTILA ... Myingyan | 455 | 22 | 1 | 16 | 21 | 1 | ... | 1 | 4,168 | 2,382 |
| Total ... 1907-08 | 41,212 | 9,094 | 5,454 | 13,936 | 1,815 | 25 | 771 | 2,022 | 8,76,659 | 6,63,552 |
| Total ... 1906-07 | 47,035 | 11,636 | 7,761 | 14,808 | 2,607 | 65 | 756 | 2,637 | 11,79,992 | 9,68,515 |

STATEMENT IX.—*Commission paid for assessment and collection of revenue during the year ended the 30th June 1908* (Paragraph 23 of Report, page 33).

PART I.—*Thugyis' Commission* (Lower Burma only).

| Division and District. | | Number of *thugyis.* | Commission due on account of the year's collections. | Deduction made from *thugyis'* commission. | Balance payable. | Amount actually disbursed within the year. | Average amount paid to each *thugyi.* |
|---|---|---|---|---|---|---|---|
| 1 | | 2 | 3 | 4 | 5 | 6 | 7 |
| | | | Rs. | Rs. | Rs. | Rs. | Rs. |
| ARAKAN ... | Akyab ... ... | 8 | 16,874 | 4,150 | 12,724 | 11,825 | 1,478 |
| | Kyaukpyu ... | 30 | 24,987 | 6,667 | 18,320 | 17,647 | 588 |
| | Sandoway ... | 4 | 3,431 | 1,003 | 2,428 | 2,428 | 607 |
| PEGU ... | Rangoon Town ... | 6 | 2,900 | ... | 2,900 | 2,948 | 491 |
| | Hanthawaddy ... | 18 | 74,492 | 17,428 | 57,064 | 55,140 | 3,063 |
| | Pegu ... | 9 | 38,278 | 11,453 | 26,825 | 26,418 | 2,935 |
| | Tharrawaddy ... | 9 | 21,840 | 4,428 | 17,412 | 17,052 | 1,895 |
| | Prome ... | 15 | 16,351 | 4,850 | 11,501 | 11,501 | 767 |
| IRRAWADDY ... | Bassein ... ... | 16 | 33,753 | 11,835 | 21,918 | 21,164 | 1,323 |
| | Henzada ... | 22 | 46,730 | 14,889 | 31,841 | 30,160 | 1,371 |
| | Myaungmya ... | 4 | 17,288 | 4,462 | 12,826 | 12,492 | 3,123 |
| | Ma-ubin ... | 5 | 12,311 | 2,818 | 9,493 | 9,097 | 1,819 |
| | Pyapôn ... | 3 | 6,405 | 2,135 | 4,270 | 3,567 | 1,189 |
| TENASSERIM ... | Toungoo ... | 6 | 9,934 | 2,920 | 7,014 | 7,014 | 1,169 |
| | Salween ... | 6 | 4,535 | 15 | 4,520 | 4,520 | 753 |
| | Thatôn ... ... | 5 | 9,736 | 3,167 | 6,569 | 6,569 | 1,314 |
| | Amherst ... | 23 | 22,991 | 4,088 | 18,903 | 18,719 | 814 |
| | Tavoy ... ... | 13 | 9,262 | 2,576 | 6,686 | 6,364 | 490 |
| | Mergui ... ... | 1 | 570 | ... | 570 | 570 | 570 |
| MAGWE ... | Thayetmyo ... | 19 | 6,737 | 641 | 6,096 | 6,096 | 321 |
| Total ... | 1907-08 ... | 222 | 3,79,405 | 99,525 | 2,79,880 | 2,71,291 | 1,222 |
| | 1906-07 ... | 252 | 4,34,522 | 1,17,144 | 3,17,378 | 3,08,357 | 1,224 |

STATEMENT IX.—*Commission paid for assessment and collection of revenue during the year ended the 30th June* 1908 (Paragraph 23 of Report, page 34)—*concluded.*

PART II.—*Village Headmen's Commission.*

| Division and District. | Number of revenue collecting village headmen. | Commission due on account of the year's collections. | Amount actually disbursed within the year. | Average amount paid to each headman. |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| | | Rs. | Rs. | Rs. |
| ARAKAN ... Akyab ... | 848 | 1,12,814 | 1,12,180 | 132 |
| Northern Arakan ... | 18 | 579 | 482 | 27 |
| Kyaukpyu ... | 156 | 13,966 | 14,218 | 91 |
| Sandoway ... | 190 | 10,823 | 10,682 | 56 |
| PEGU ... Rangoon Town ... | ... | ... | ... | ... |
| Hanthawaddy ... | 592 | 1,05,577 | 95,309 | 161 |
| Pegu ... ... | 400 | 73,664 | 72,695 | 182 |
| Tharrawaddy ... | 490 | 58,072 | 58,650 | 120 |
| Prome ... ... | 482 | 29,377 | 29,377 | 61 |
| IRRAWADDY ... Bassein ... ... | 475 | 54,236 | 53,841 | 113 |
| Henzada ... ... | 392 | 45,490 | 45,490 | 116 |
| Myaungmya ... | 557 | 83,912 | 83,912 | 151 |
| Ma-ubin ... ... | 375 | 44,315 | 43,454 | 116 |
| Pyapôn ... ... | 372 | 59,744 | 59,281 | 159 |
| TENASSERIM ... Toungoo ... ... | 552 | 52,199 | 52,152 | 94 |
| Salween ... ... | 1 | 195 | 195 | 195 |
| Thatôn ... ... | 387 | 65,765 | 65,113 | 168 |
| Amherst ... ... | 206 | 33,425 | 33,425 | 162 |
| Tavoy ... ... | 118 | 17,629 | 16,976 | 144 |
| Mergui ... ... | 164 | 23,723 | 23,690 | 144 |
| MAGWE ... Thayetmyo ... | 584 | 39,995 | 39,187 | 67 |
| Pakôkku ... ... | 879 | 72,606 | 69,940 | 80 |
| Minbu ... ... | 386 | 48,317 | 47,117 | 122 |
| Magwe ... ... | 488 | 64,573 | 64,573 | 132 |
| MANDALAY ... Mandalay ... ... | 386 | 61,999 | 61,999 | 161 |
| Bhamo ... ... | 235 | 12,612 | 11,228 | 48 |
| Myitkyina ... | 150 | 10,933 | 10,266 | 68 |
| Katha ... ... | 481 | 55,087 | 55,076 | 115 |
| Ruby Mines ... | 143 | 9,417 | 9,282 | 65 |
| SAGAING ... Shwebo ... ... | 628 | 79,557 | 79,557 | 127 |
| Sagaing ... ... | 278 | 65,313 | 65,286 | 235 |
| Lower Chindwin ... | 340 | 44,199 | 44,133 | 130 |
| Upper Chindwin ... | 435 | 38,031 | 37,568 | 86 |
| MEIKTILA ... Kyauksè ... ... | 334 | 63,612 | 63,505 | 190 |
| Meiktila ... ... | 421 | 28,629 | 25,592 | 61 |
| Yamèthin ... ... | 684 | 55,826 | 55,743 | 81 |
| Myingyan ... ... | 554 | 50,328 | 49,904 | 90 |
| Total ... 1907-08 ... ... | 14,181 | 16,86,539 | 16,61,078 | 117 |
| 1906-07 ... ... | 13,816 | 16,76,611 | 16,55,931 | 120 |

STATEMENT X.—*Area granted or leased during the year ended the 30th June* 1908 (Paragraph 24 of Report, pages 34—36).

| Division and District. | | Area granted or leased for cultivation. | Area granted free of revenue for religions edifices. | Area granted revenue free for public purposes. | Area granted or leased as *thugyisa*. |
|---|---|---|---|---|---|
| 1 | | 2 | 3 | 4 | 5 |
| | | Acres. | Acres. | Acres. | Acres. |
| ARAKAN ... | Akyab ... ... | 1,408·96 | 5·62 | 3·268 | ... |
| | Kyaukpyu .. | 5,292 | 1·47 | ... | ... |
| | Sandoway ... | 546 | 3·90 | ·01 | ... |
| PEGU ... | Rangoon Town ... | 4·59 | 0·08 | ... | ... |
| | Hanthawaddy ... | 325 | 5·32 | 1·81 | ... |
| | Pegu ... ... | 1,48·25 | 24·27 | 0·01 | 47·70 |
| | Tharrawaddy ... | ... | 17·54 | 2·35 | 13·08 |
| | Prome ... ... | ... | 5·49 | ·62 | ... |
| IRRAWADDY ... | Bassein ... | 777 | 4·55 | ... | ... |
| | Henzada ... | 1,554 | ·45 | ... | ... |
| | Myaungmya ... | 970 | 2·49 | ... | ... |
| | Ma-ubin ... | 54.87 | ... | ·05 | 302·41 |
| | Pyapôn ... | 1,690·59 | 15·40 | ... | 199·58 |
| TENASSERIM ... | Toungoo ... | 4,284 | 20·83 | ... | 66·88 |
| | Salween ... | 151·80 | 1·89 | ... | ... |
| | Thatôn ... | 3,619 | 2·83 | ... | 6·90 |
| | Amherst ... | 2,882·41 | 9·27 | 3·37 | ... |
| | Tavoy ... | 2,195·37 | 1·13 | ... | ... |
| | Mergui ... | 3,714·00 | 7·72 | ... | ... |
| MAGWE ... | Thayetmyo ... | 334·83 | ·18 | ·34 | ... |
| | Pakôkku ... | ... | 2·07 | 0·91 | 32·92 |
| | Minbu ... | ... | 14·11 | ... | ... |
| | Magwe ... | ... | 5·21 | ... | .. |
| MANDALAY ... | Mandalay ... | 143·79 | 5·49 | 6·50 | ... |
| | Bhamo ... | ... | ... | ... | ... |
| | Myitkyina ... | 304·15 | ·74 | ... | 89·90 |
| | Katha ... | ... | 11·35 | 1·39 | 98·93 |
| | Ruby Mines ... | ... | ·85 | ... | ... |
| SAGAING ... | Shwebo ... | 1,484 | 7·86 | ... | ... |
| | Sagaing ... | 12·58 | 5·80 | ... | 2·94 |
| | Lower Chindwin | 37·33 | 1·59 | ... | ... |
| | Upper Chindwin | ... | 3·61 | .11 | 6·07 |
| MEIKTILA ... | Kyauksè ... | ... | 7·51 | ... | ... |
| | Meiktila ... | ... | 9·00 | ... | ... |
| | Yamèthin ... | ... | 13·59 | ·003 | 28·98 |
| | Myingyan ... | ... | ... | ... | ... |
| Total ... | 1907-08 | 31,934·52 | 219·21 | 20·741 | 896·29 |
| | 1906-07 | 41,542·12 | 220·178 | 79·0059 | 399·33 |

STATEMENT X-A.— *Total value of assignments of land revenue up to the 31st March 1908*
(Paragraph 25 of Report, page 36.)

| Division and District. | Total value of assignments of land revenue at the beginning of the year. | Total value of assignments of land revenue added during the year. | Total value of assignments of land revenue subtracted during the year. | Total value of assignments of land revenue at the end of the year. |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| A.—FOR THE MAINTENANCE OF PUBLIC SERVANTS. | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. |
| MAGWE ... Pakôkku ... | 5,504 15 2 | 89 11 10 | ... | 5,594 11 0 |
| MAGWE ... Minbu ... | 139 2 11 | ... | ... | 139 2 11 |
| MANDALAY ... Mandalay ... | 186 12 0 | ... | ... | 186 12 0 |
| MANDALAY ... Bhamo ... | 3,268 1 6 | 20 10 0 | ... | 3,288 11 6 |
| MANDALAY ... Myitkyina ... | 612 10 2 | 147 0 2 | ... | 759 10 4 |
| MANDALAY ... Katha ... | 2,289 2 0 | 65 6 5 | ... | 2,354 8 5 |
| MANDALAY ... Ruby Mines ... | 1,242 6 3 | ... | ... | 1,242 6 3 |
| SAGAING ... Shwebo ... | 331 12 7 | ... | ... | 331 12 7 |
| SAGAING ... Sagaing ... | ... | 7 2 0 | ... | 7 2 0 |
| SAGAING ... Upper Chindwin ... | 1,934 8 0 | ... | ... | 1,934 8 0 |
| MEIKTILA ... Kyauksè ... | * 158 15 0 | ... | ... | 158 15 0 |
| MEIKTILA ... Meiktila ... | 256 7 0 | ... | ... | 256 7 0 |
| MEIKTILA ... Yamèthin ... | 769 13 6 | ... | ... | 769 13 6 |
| MEIKTILA ... Myingyan ... | 3,616 1 6 | ... | ... | 3,616 1 6 |
| Total, A ... | *20,310 11 7 | 329 14 5 | ... | 20,640 10 0 |
| B.—FOR OTHER PURPOSES. | | | | |
| ARAKAN ... Akyab ... | 274 14 10 | ... | ... | 274 14 10 |
| ARAKAN ... Kyaukpyu ... | 70 12 1 | 2 5 7 | ... | 73 1 8 |
| ARAKAN ... Sandoway ... | 39 1 2 | ... | ... | 39 1 2 |
| PEGU ... Rangoon Town ... | 3,596 11 6 | ... | ... | 3,596 11 6 |
| PEGU ... Hanthawaddy ... | 156 1 9 | 4 1 0 | ... | 160 2 9 |
| PEGU ... Pegu ... | 626 12 8 | 81 8 4 | ... | 708 5 0 |
| PEGU ... Tharrawaddy ... | 553 5 3 | 41 10 3 | ... | 594 15 6 |
| PEGU ... Prome ... | 140 1 6 | 9 13 1 | ... | 149 14 7 |
| IRRAWADDY ... Bassein ... | 104 8 2 | 12 6 1 | ... | 116 14 3 |
| IRRAWADDY ... Henzada ... | 75 12 3 | ... | ... | 75 12 3 |
| IRRAWADDY ... Myaungmya ... | 252 8 9 | 5 9 0 | ... | 258 1 9 |
| IRRAWADDY ... Ma-ubin ... | 275 12 0 | 11 7 4 | ... | 287 3 4 |
| IRRAWADDY ... Pyapôn ... | ... | 10 15 7 | ... | 10 15 7 |
| TENASSERIM ... Toungoo ... | 101 15 0 | 19 2 10 | ... | 121 1 10 |
| TENASSERIM ... Salween ... | 12 5 8 | ... | ... | 12 5 8 |
| TENASSERIM ... Thatôn ... | 127 11 1 | 2 4 2 | ... | 129 15 3 |
| TENASSERIM ... Amherst ... | 546 1 7 | 13 13 2 | ... | 559 14 9 |
| TENASSERIM ... Mergui ... | 27 11 1 | 8 13 5 | ... | 36 8 6 |
| MAGWE ... Thayetmyo ... | 72 9 11 | 0 12 2 | ... | 73 6 1 |
| MAGWE ... Pakôkku ... | 734 7 4 | 22 1 2 | ... | 756 8 6 |
| MAGWE ... Minbu ... | 3,497 8 10 | 11 3 0 | ... | 3,508 11 10 |
| MAGWE ... Magwe ... | 43 12 4 | 9 13 8 | ... | 53 10 0 |
| MANDALAY ... Mandalay ... | 436 5 1 | 28 8 4 | ... | 464 13 5 |
| MANDALAY ... Bhamo ... | 72 9 1 | ... | ... | 72 9 1 |
| MANDALAY ... Myitkyina ... | 489 5 1 | 0 9 5 | ... | 489 14 6 |
| MANDALAY ... Katha ... | 166 6 11 | 8 13 0 | ... | 175 3 11 |
| MANDALAY ... Ruby Mines ... | 60 4 3 | 5 0 0 | ... | 65 4 3 |
| SAGAING ... Shwebo ... | 749 9 7 | 1 14 2 | ... | 751 7 9 |
| SAGAING ... Sagaing ... | 1,710 10 1 | 8 1 2 | ... | 1,718 11 3 |
| SAGAING ... Lower Chindwin ... | 20 1 5 | 0 11 0 | ... | 20 12 5 |
| SAGAING ... Upper Chindwin ... | 433 15 2 | 9 7 10 | ... | 443 7 0 |
| MEIKTILA ... Kyauksè ... | 99 10 0 | 25 15 0 | ... | 125 9 0 |
| MEIKTILA ... Meiktila ... | 100 0 0 | 14 0 3 | ... | 114 0 3 |
| MEIKTILA ... Yamèthin ... | 232 5 3 | 10 13 3 | ... | 243 2 6 |
| MEIKTILA ... Myingyan ... | 8,029 6 8 | ... | ... | 8,029 6 8 |
| Total, B ... | 23,931 1 4 | 381 9 3 | ... | 24,312 10 7 |
| Total 1907-08 ... | *44,241 12 11 | 711 7 8 | ... | 44,953 4 7 |
| Total 1906-07 ... | 42,401 10 6 | 1,959 15 7 | 130 5 9 | 44,231 4 4 |

* Revised figures.

STATEMENT XI.—*Sales, Mortgages and Redemptions of Land during the year ended the 30th June* 1908 (Paragraph 19 of Report, page 27).

| District. | Sales. | | Mortgages. | | | | Redemptions. |
|---|---|---|---|---|---|---|---|
| | | | *During year of report.* | | *At the end of the year.* | | |
| | Area. | Amount of purchase-money or value of consideration. | Area. | Amount for which mortgaged. | Total area under mortgage. | Amount for which mortgaged. | Area redeemed during the year. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| | Acres. | Rs. | Acres. | Rs. | Acres. | Rs. | Acres. |
| Akyab ... ... | 35,496 | 8,69,065 | 5,967 | 98,970 | 12,719 | 2,06,530 | 5,048 |
| Kyaukpyu ... ... | 3,287 | 59,100 | 1,097 | 22,514 | 6,529 | 1,50,635 | 1,422 |
| Sandoway ... ... | 1,303 | 58,363 | 881 | 27,939 | 2,743 | 84,269 | 1,294 |
| Hanthawaddy ... ... | 84,275 | 58,07,124 | 74,781 | 33,36,460 | 237,701 | 94,43,068 | 62,124 |
| Pegu ... ... | 79,631 | 35,55,787 | 40,626 | 14,20,593 | 98,624 | 30,69,049 | 44,728 |
| Tharrawaddy ... ... | 31,300 | 18,37,159 | 15,411 | 6,40,089 | 68,566 | 28,17,331 | 19,374 |
| Prome ... ... | 10,479 | 5,68,962 | 6,363 | 2,74,561 | 32,801 | 14,31,859 | 6,775 |
| Bassein ... ... | 42,705 | 13,39,428 | 28,453 | 7,73,628 | 91,886 | 20,17,075 | 29,634 |
| Henzada ... ... | 24,606 | 14,45,351 | 19,034 | 7,37,672 | 25,002 | 22,05,781 | 16,413 |
| Myaungmya ... ... | 39,232 | 13,87,063 | 29,512 | 7,31,813 | 114,632 | 30,31,055 | 31,264 |
| Ma-ubin ... ... | 22,901 | 9,00,931 | 16,279 | 5,45,242 | 77,815 | 28,17,846 | 10,596 |
| Pyapôn ... ... | 54,707 | 26,09,761 | 39,758 | 12,35,465 | 148,928 | 49,65,694 | 58,910 |
| Toungoo ... ... | 19,483 | 8,85,286 | 16,728 | 4,94,790 | 49,650 | 14,42,791 | 5,744 |
| Thatôn ... ... | 51,976 | 23,13,405 | 11,031 | 4,76,326 | 38,315 | 18,91,634 | 14,573 |
| Amherst ... ... | 17,403 | 9,16,962 | 7,154 | 3,10,356 | 17,484 | 8,39,394 | 5,557 |
| Tavoy ... ... | 3,467 | 2,48,891 | 1,519 | 65,931 | 3,039 | 1,34,951 | 1,608 |
| Mergui ... ... | 1,698 | 51,144 | 1,366 | 28,518 | 2,696 | 53,052 | 1,796 |
| Thayetmyo ... ... | 1,248 | 82,850 | 1 | 1,000 | 7 | 1,950 | ... |
| Minbu ... ... | 169 | 9,182 | 5 | 350 | 179 | 14,344 | ... |
| Magwe ... ... | 651 | 16,081 | 24,005 | 4,00,563 | 264,401 | 39,26,192 | 4,836 |
| Mandalay ... ... | 10,631 | 1,93,377 | 175 | 4,290 | 326 | 10,119 | 53 |
| Katha ... ... | 373 | 3,828 | 127 | 1,031 | 1,122 | 11,167 | 47 |
| Shwebo ... ... | 501 | 18,262 | ... | ... | ... | ... | ... |
| Sagaing ... ... | 2,521 | 1,24,011 | 76 | 4,422 | 645 | 23,162 | 45 |
| Lower Chindwin ... | 448 | 26,675 | 917 | 20,326 | 2,503 | 86,259 | 9 |
| Upper Chindwin ... | 43 | 5,145 | ... | ... | 36 | 2,400 | ... |
| Kyaukse ... ... | 8,079 | 1,34,688 | 537 | 15,024 | 1,227 | 39,708 | 170 |
| Meiktila ... ... | 622 | 19,478 | ... | ... | ... | ... | ... |
| Yamèthin ... ... | 4,600 | 2,68,634 | 3,466 | 1,87,020 | 3,883 | 2,06,202 | † |
| Myingyan ... ... | 1,182 | 46,137 | 76 | 1,965 | 414 | 13,915 | ... |
| Total for 1907-08 ... | 555,017 | 2,58,02,130 | 345,345 | 1,18,56,858 | 1,303,873 | 4,09,37,432 | 322,020 |
| Total for 1906-07 ... | 539,214 | 2,29,19,893 | 390,316 | 1,30,47,341 | 1,261,726* | 3,94,80,420* | 309,214 |

* Revised figures. † Figures not available.

STATEMENT XII.—*Classification of Occupiers of Land and details of tenancies at full and fixed rents during the year ended the 30th June 1908* (Paragraph 20 of Report, pages 28 and 29.)

| District. | Area occupied by | | | Tenancies at full rents. | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Agriculturists. | *Non-agriculturists.* | | *Number of cases in which the land has been let continuously.* | | *Number of tenants who have rented their lands continuously.* | | Area let at full rents. | Amount of money for which rented. |
| | | Resident. | Non-resident. | Five years and over. | Under five years. | Five years and over. | Under five years. | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | Acres. | Acres. | Acres. | | | | | Acres. | Rs. |
| Akyab ... | 583,946 | 63,216 | 138,453 | 4,031 | 13,779 | 2,051 | 16,565 | 161,059 | 16,99,259 |
| Kyaukpyu ... | 139,152 | 8,517 | 9,625 | 1,321 | 2,478 | 521 | 2,541 | 12,217 | 98,639 |
| Sandoway ... | 49,244 | 3,118 | 2,087 | 449 | 1,818 | 355 | 1,950 | 8,459 | 84,699 |
| Hanthawaddy ... | 804,515 | 97,717 | 283,352 | 6,490 | 9,318 | 2,529 | 15,520 | 513,958 | 74,18,040 |
| Pegu ... | 671,850 | 37,677 | 201,896 | 2,956 | 8,944 | 1,022 | 11,743 | 346,203 | 42,96,349 |
| Tharrawaddy ... | 397,340 | 41,910 | 44,651 | 3,830 | 9,441 | 1,034 | 12,234 | 143,792 | 22,90,571 |
| Prome ... | 337,793 | 6,185 | 13,603 | 1,727 | 4,019 | 1,189 | 5,069 | 31,455 | 3,66,249 |
| Bassein ... | 139,209 | 27,833 | 35,250 | 2,966 | 6,531 | 898 | 10,940 | 202,292 | 15,26,742 |
| Henzada ... | 501,240 | 16,021 | 27,734 | 5,173 | 11,398 | 3,324 | 14,753 | 161,333 | 20,88,530 |
| Myaungmya ... | 516,872 | 40,883 | 66,139 | 3,057 | 6,966 | 724 | 10,959 | 224,460 | 31,89,303 |
| Ma-ubin | 363,784 | 40,611 | 33,022 | 2,120 | 4,755 | 1,361 | 5,517 | 127,450 | 18,64,640 |
| Pyapôn ... | 401,654 | 51,696 | 150,030 | 3,094 | 6,030 | 1,013 | 8,705 | 269,308 | 40,86,319 |
| Toungoo ... | 301,632 | 19,547 | 64,473 | 2,608 | 5,835 | 1,166 | 7,077 | 122,361 | 16,87,505 |
| Thatôn ... | 537,708 | 50,444 | 76,221 | 458 | 3,691 | 167 | 3,882 | 119,065 | 15,57,962 |
| Amherst ... | 320,299 | 32,017 | 38,736 | 545 | 2,267 | 204 | 2,626 | 47,301 | 6,27,217 |
| Tavoy ... | 95,170 | 3,877 | 20,753 | 2,443 | 1,586 | 816 | 3,255 | 33,961 | 4,47,164 |
| Mergui ... | 104,983 | 2,031 | 5,049 | 150 | 819 | 120 | 852 | 8,602 | 84,319 |
| Thayetmyo ... | 89,552 | 3,037 | 4,710 | 482 | 995 | 307 | 1,295 | 4,373 | 61,078 |
| Minbu ... | 364,966 | 43,766 | 9,378 | 209 | 338 | 278 | 1,096 | 6,456 | 1,09,438 |
| Magwe ... | 912,940 | 9,896 | 12,253 | 1,428 | 3,308 | 1,582 | 4,715 | 23,676 | 3,02,230 |
| Mandalay ... | 215,586 | 4,800 | 22,722 | 792 | 967 | 690 | 2,663 | 13,365 | 1,61,980 |
| Katha ... | 186,084 | 1,065 | 790 | 42 | 95 | 42 | 119 | 2,234 | 17,590 |
| Shwebo ... | 73 | 95 | 122 | 35 | 9 | ... | ... | 290 | 1,118 |
| Sagaing ... | 671,159 | 23,622 | 30,279 | 359 | 402 | 180 | 581 | 2,703 | 14,076 |
| Lower Chindwin ... | 597,222 | 98,640 | 46,888 | 16 | 105 | 12 | 79 | 380 | 2,061 |
| Upper Chindwin ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Kyauksè ... | 228,718 | 7,259 | 15,177 | 423 | 188 | 352 | 672 | 8,515 | 98,186 |
| Meiktila ... | 624,202 | 1,463 | 2,931 | 4 | ... | ... | 621 | 179 | 2,298 |
| Yamèthin ... | 425118 | 8,317 | 14,496 | 789 | 2,109 | 117 | 3,214 | 34,145 | 5,43,180 |
| Myingyan ... | 1,099,902 | 37,005 | 34,644 | 1,319 | 7,500 | 1,090 | 7,795 | 27,841 | 1,74,409 |
| Total 1907-08 ... | 11,681,913 | 782,265 | 1,405,464 | 49,316 | 115,691 | 23,144 | 157,038 | 2,657,433 | 3,49,01,151 |
| Total 1906-07 ... | 11,601,734* | 754,042* | 1,300,698* | 49,913 | 109,894 | 22,462 | 151,289 | 2,459,991 | 2,91,76,754 |

* Revised figures.

STATEMENT XIII.—*Agricultural advances during the*

| District. | Principal. | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Outstanding at comencement of the year. | Advanced during the year. | Total advanced. | Amount due for collection within the year (including arrears). | Remitted during the year. | Collected during the year. | Total remitted and collected. | Balance outstanding at end of the year. | Amount suspended by competent authority. | Amount overdue. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Akyab ... | 41,387 | 32,010 | 73,397 | 60,352 | ... | 52,499 | 52,499 | 20,898 | 1,406 | 3,768 |
| Northern Arakan ... | 7,220 | ... | 7,220 | 7,220 | ... | 5,720 | 5,720 | 1,500 | ... | 1,500 |
| Kyaukpyu ... ... | 1,625 | 6,060 | 7,685 | 3,187 | ... | 3,950 | 3,950 | 3,735 | ... | 50 |
| Sandoway ... ... | ... | 300 | 300 | 150 | ... | 100 | 100 | 200 | ... | 50 |
| Hanthawaddy ... | 74,880 | 45,000 | 1,19,880 | 99,215 | ... | 33,671 | 33,671 | 86,209 | 40,215 | 25,329 |
| Pegu ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Tharrawaddy ... | 72,323 | 1,36,910 | 2,09,233 | 1,61,916 | 500 | 1,15,273 | 1,15,773 | 93,460 | 15,740 | 37,400 |
| Prome ... ... | 22,419 | 84,720 | 1,07,139 | 51,379 | ... | 49,574 | 49,574 | 57,565 | 1,800 | 106 |
| Bassein ... ... | 13,808 | 14,050 | 27,858 | 20,092 | .. | 20,475 | 20,475 | 7,383 | ... | 300 |
| Henzada ... ... | 7,340 | 4,600 | 11,940 | 8,045 | ... | 6,465 | 6,465 | 5,475 | ... | 840 |
| Myaungmya ... | 34,970 | 15,600 | 50,570 | 38,425 | 500 | 35,963 | 36,463 | 14,107 | 348 | 1,775 |
| Ma-ubin ... ... | 23,920 | 11,400 | 35,320 | 26,851 | 1,050 | 18,080 | 19,130 | 16,190 | 4,885 | 5,190 |
| Pyapôn ... ... | 18,927 | 40,300 | 59,227 | 52,204 | 244 | 44,027 | 44,271 | 14,956 | ... | 10,098 |
| Toungoo ... ... | 13,087 | 22,995 | 36,082 | 19,150 | ... | 18,280 | 18,280 | 17,802 | ... | 1,720 |
| Thatôn ... ... | ... | 3,150 | 3,150 | 1,875 | ... | 1,050 | 1,050 | 2,100 | ... | 825 |
| Amherst ... ... | ... | 23,360 | 23,360 | 7,020 | ... | 7,605 | 7,605 | 15,755 | ... | 50 |
| Tavoy ... ... | ... | 3,460 | 3,460 | 1,670 | ... | 1,670 | 1,670 | 1,790 | ... | ... |
| Mergui ... ... | 1,332 | 6,318 | 7,650 | 1,017 | ... | 232 | 232 | 7,418 | ... | 785 |
| Thayetmyo ... ... | *40,798 | 46,275 | 87,073 | 41,556 | 244 | 31,713 | 31,957 | 55,116 | 3,475 | 9,292 |
| Pakôkku ... ... | *28,385 | 64,055 | 92,440 | 46,209 | ... | 33,569 | 33,569 | 58,871 | 675 | 9,155 |
| Minbu ... ... | 11,955 | 8,500 | 20,455 | 9,157 | ... | 6,846 | 6,846 | 13,609 | 900 | 1,381 |
| Magwe ... ... | 6,432 | 15,500 | 21,932 | 13,628 | ... | 12,973 | 12,973 | 8,959 | 758 | 480 |
| Mandalay ... ... | 10,858 | 4,905 | 15,763 | 7,503 | ... | 5,647 | 5,647 | 10,116 | ... | 1,690 |
| Bhamo ... ... | 6,212 | 11,700 | 17,912 | 12,097 | 100 | 11,122 | 11,222 | 6,690 | ... | 725 |
| Myitkyina ... ... | 10,784 | 5,100 | 15,884 | 8,490 | ... | 6,874 | 6,874 | 9,010 | ... | 1,091 |
| Katha ... ... | 9,110 | 12,000 | 21,110 | 10,100 | ... | 10,215 | 10,215 | 10,895 | 105 | ... |
| Ruby Mines ... .. | 27,119 | 13,450 | 40,569 | 13,422 | ... | 12,624 | 12,624 | 27,945 | 250 | 1,000 |
| Shwebo ... ... | 11,572 | 34,880 | 46,452 | 11,555 | ... | 11,580 | 11,580 | 34,872 | 11,010 | ... |
| Sagaing ... ... | 25,545 | 30,900 | 56,445 | 22,940 | ... | 21,097 | 21,097 | 35,348 | 850 | 993 |
| Lower Chindwin ... | 19,225 | 40,520 | 59,745 | 32,945 | ... | 11,843 | 11,843 | 47,902 | 21,077 | 125 |
| Upper Chindwin .. | 31,835 | 28,155 | 59,990 | 22,378 | ... | 20,283 | 20,283 | 39,707 | 765 | 859 |
| Kyauksè ... ... | 47,346 | 42,935 | 90,281 | 47,254 | ... | 54,323 | 54,323 | 35,958 | 350 | 2,922 |
| Meiktila ... ... | 25,966 | 26,900 | 52,866 | 40,408 | ... | 5,516 | 5,516 | 47,350 | 22,187 | 13,660 |
| Yamèthin ... ... | 62,205 | 47,145 | 1,09,350 | 86,327 | ... | 24,785 | 24,785 | 84,565 | 59,727 | 1,815 |
| Myingyan ... ... | 37,010 | 90,815 | 1,27,825 | 73,700 | ... | 21,020 | 21,020 | 1,06,805 | 51,680 | 1,000 |
| Total for 1907-08 ... | 7,45,595 | 9,73,968 | 17,19,563 | 10,59,437 | 2,638 | 7,16,664 | 7,19,302 | 10,00,261 | 2,38,203 | 1,35,974 |
| Total for 1906-07 ... | 5,08,460 | 8,56,788 | 13,65,248 | 8,14,296 | ... | 6,19,903 | 6,19,903 | 7,45,345 | 61,490 | 1,67,363 |

* Revised figures.

*official year* 1907-08 (Paragraph 21 of Report, pages 29 and 30.)

| Interest. | | | | | | | | Total Principal and Interest. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Arrears of interest suspended and overdue at commencement of the year. | Interest falling due within the year. | Total interest for collection within the year. | Remitted during the year. | Collected during the year. | Total remitted and collected. | Suspended by competent authority. | Arrears of interest overdue at end of the year. | Remitted during the year. | Collected during the year. | Under suspension at end of the year. | Overdue at end of the year. |
| 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | |
| Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| 497 | 3,036 | 3,533 | ... | 3,330 | 3,330 | ... | 140 | ... | 55,829 | 1,406 | 3,908 |
| ... | 436 | 436 | ... | 253 | 253 | ... | 183 | ... | 5,973 | ... | 1,683 |
| 4 | 298 | 302 | ... | 302 | 302 | ... | ... | ... | 4,252 | ... | 50 |
| ... | 15 | 15 | ... | 10 | 10 | ... | 5 | ... | 110 | .. | 55 |
| 3,485 | 3,284 | 6,769 | ... | 4,905 | 4,905 | 2,011 | 1,412 | ... | 38,576 | 42,226 | 26,741 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | .. | ... |
| 1,442 | 8,161 | 9,603 | 32 | 7,890 | 7,922 | ... | 1,756 | 532 | 1,23,163 | 15,740 | 39,156 |
| 138 | 4,111 | 4,249 | ... | 4,229 | 4,229 | ... | 20 | ... | 53,803 | 1,800 | 126 |
| 32 | 1,175 | 1,207 | ... | 1,195 | 1,195 | ... | 25 | ... | 21,670 | ... | 325 |
| 16 | 502 | 518 | ... | 464 | 464 | ... | 67 | ... | 6,929 | ... | 907 |
| 1,027 | 1,624 | 2,651 | 40 | 2,593 | 2,633 | .. | 98 | 540 | 38,556 | 348 | 1,873 |
| 428 | 1,311 | 1,739 | 55 | 1,233 | 1,288 | ... | 298 | 1,105 | 19,313 | 4,885 | 5,488 |
| 587 | 2,218 | 2,805 | 13 | 2,456 | 2,469 | ... | 525 | 257 | 46,483 | ... | 10,623 |
| 147 | 1,612 | 1,759 | ... | 1,591 | 1,591 | ... | 168 | ... | 19,871 | ... | 1,888 |
| ... | 127 | 127 | ... | 63 | 63 | ... | 64 | ... | 1,113 | ... | 889 |
| ... | 788 | 788 | .. | 797 | 797 | ... | 5 | ... | 8,402 | ... | 55 |
| ... | 173 | 173 | ... | 173 | 173 | ... | ... | ... | 1,843 | ... | ... |
| ... | 67 | 67 | ... | 17 | 17 | ... | 50 | ... | 249 | ... | 835 |
| 774 | 3,514 | 4,288 | 13 | 3,511 | 3,524 | ... | 845 | 257 | 35,224 | 3,475 | 10,137 |
| 78 | 2,730 | 2,808 | ... | 2,438 | 2,438 | ... | 396 | ... | 36,007 | 675 | 9,551 |
| 10 | 832 | 842 | ... | 785 | 785 | ... | 57 | ... | 7,631 | 900 | 1,438 |
| 45 | 733 | 778 | ... | 712 | 712 | ... | 24 | ... | 13,685 | 758 | 504 |
| 183 | 545 | 728 | ... | 599 | 599 | ... | 129 | ... | 6,246 | ... | 1,819 |
| 32 | 772 | 804 | 18 | 768 | 786 | ... | 26 | 118 | 11,890 | ... | 751 |
| 77 | 608 | 685 | ... | 598 | 598 | .. | 87 | ... | 7,472 | ... | 1,178 |
| 5 | 907 | 912 | ... | 906 | 906 | 12 | ... | ... | 11,121 | 117 | ... |
| 81 | 1,526 | 1,607 | ... | 1,596 | 1,596 | ... | 37 | ... | 14,220 | 250 | 1,037 |
| ... | ... | ... | ... | 2,121 | 2,121 | ... | ... | ... | 13,701 | 11,010 | ... |
| 330 | 1,813 | 2,143 | ... | 1,924 | 1,924 | ... | 219 | ... | 23,021 | 850 | 1,212 |
| .. | 2,480 | 2,480 | ... | 2,474 | 2,474 | ... | 33 | ... | 14,317 | 21,077 | 158 |
| 110 | 2,401 | 2,511 | ... | 2,403 | 2,403 | ... | 112 | ... | 22,686 | 765 | 971 |
| 639 | 3,590 | 4,229 | ... | 4,192 | 4,192 | ... | 95 | ... | 58,515 | 350 | 3,017 |
| 148 | 2,312 | 2,460 | ... | 2,460 | 2,460 | ... | 24 | ... | 7,976 | 22,187 | 13,684 |
| 104 | 5,052 | 5,156 | ... | 4,959 | 4,959 | ... | 197 | ... | 29,744 | 59,727 | 2,012 |
| 7 | 4,682 | 4,689 | ... | 4,625 | 4,625 | ... | 64 | ... | 25,645 | 51,680 | 1,004 |
| 10,426 | 63,435 | 73,861 | 171 | 68,572 | 68,743 | 2,023 | 7,161 | 2,809 | 7,85,236 | 2,40,226 | 1,43,135 |
| 5,151 | 51,880 | 57,031 | ... | 48,072 | 48,072 | 451 | 9,552 | ... | 6,67,975 | 61,941 | 1,76,915 |

STATEMENT XIII-A.—*Advances under the Land Improvement Loans Act*

| District. | Principal. | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Outstanding at commencement of the year. | Advanced during the year. | Total advanced. | Amount due for collection within the year (including arrears). | Remitted during the year. | Collected during the year. | Total remitted and collected. | Balance outstanding at end of the year. | Amount suspended by competent authority. | Amount overdue. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Akyab | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Northern Arakan | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Kyaukpyu | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Sandoway | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Hanthawaddy | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Pegu | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Tharrawaddy | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Prome | ... | 8,900 | 8,900 | 400 | ... | 200 | 200 | 8,700 | 200 | ... |
| Bassein | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Henzada | ... | ... | ... | ... | .. | ... | ... | ... | ... | ... |
| Myaungmya | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Ma-ubin | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Pyapôn | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Toungoo | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Thatôn | ... | 5,750 | 5,750 | ... | ... | 1,450 | 1,450 | 4,300 | ... | ... |
| Amherst | 6,600 | 4,000 | 10,600 | 5,200 | ... | 2,200 | 2,200 | 8,400 | 2,000 | 1,000 |
| Tavoy | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Mergui | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Thayetmyo | 3,250 | 500 | 3,750 | 817 | ... | 1,217 | 1,217 | 2,533 | 75 | ... |
| Pakôkku | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Minbu | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Magwe | 575 | ... | 575 | 325 | ... | 325 | 325 | 250 | ... | ... |
| Mandalay | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Bhamo | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Myitkyina | ... | 150 | 150 | ... | ... | ... | ... | 150 | ... | ... |
| Katha | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Ruby Mines | 100 | ... | 100 | ... | ... | ... | ... | 100 | ... | ... |
| Shwebo | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Sagaing | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Lower Chindwin | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Upper Chindwin | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Kyauksè | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Meiktila | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Yamèthin | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Myingyan | 400 | 8,000 | 8,400 | 1,270 | ... | 1,270 | 1,270 | 7,130 | ... | ... |
| Total for 1907-08 | 10,925 | 27,300 | 38,225 | 8,012 | ... | 6,662 | 6,662 | 31,563 | 2,275 | 1,000 |
| Total for 1906-07 | 9,550 | 3,250 | 12,800 | 2,150 | ... | 1,875 | 1,875 | 10,925 | 75 | 175 |

*during the official year* 1907-08 (Paragraph 21 of Report, page 30.)

| Interest. | | | | | | | | Total Principal and Interest. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Arrears of interest suspended and overdue at commencement of the year. | Interest falling due within the year. | Total interest for collection within the year. | Remitted during the year. | Collected during the year. | Total remitted and collected. | Suspended by competent authority. | Arrears of interest overdue at end of the year. | Remitted during the year. | Collected during the year. | Under suspension at end of the year. | Overdue at end of the year. |
| 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | 117 | 117 | ... | 117 | 117 | ... | ... | ... | 317 | 200 | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | 66 | 66 | ... | ... | ... | 1,516 | ... | ... |
| ... | 480 | 480 | ... | 280 | 280 | ... | 200 | ... | 2,480 | 2,000 | 1,200 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 31 | 154 | 185 | ... | 199 | 199 | ... | ... | ... | 1,416 | 75 | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | 24 | 24 | ... | 24 | 24 | ... | ... | ... | 349 | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | 168 | 168 | ... | 168 | 168 | ... | ... | ... | 1,438 | ... | ... |
| 31 | 943 | 974 | ... | 854 | 854 | ... | 200 | ... | 7,516 | 2,275 | 1,200 |
| 19 | 293 | 303 | ... | 272 | 272 | ... | 31 | ... | 2,147 | 75 | 206 |

STATEMENT XIII-B.—*Account of Local Government with Agriculturist Borrowers during the official year* 1907-08 (Paragraph 21 of Report, pages 29—31.)

| | Particulars. | Agriculturists' Loans Act. | Land Improvement Loans Act. | Total both Acts. |
|---|---|---|---|---|
| | 1 | 2 | 3 | 4 |
| | | Rs. | Rs. | Rs. |
| PRINCIPAL ... | Outstanding at commencement of the year ... | 7,45,595 | 10,925 | 7,56,520 |
| | Advanced during the year ... ... | 9,73,968 | 27,300 | 10,01,268 |
| | Total advanced ... | 17,19,563 | 38,225 | 17,57,788 |
| | Amount due for collection within the year (including arrears). | 10,59,437 | 8,012 | 10,67,449 |
| | Remitted during the year ... ... ... | 2,638 | ... | 2,638 |
| | Collected during the year ... ... ... | 7,16,664 | 6,662 | 7,23,326 |
| | Total remitted and collected ... | 7,19,302 | 6,662 | 7,25,964 |
| | Balance outstanding at the end of the year ... | 10,00,261 | 31,563 | 10,31,824 |
| | Amount suspended by competent authority ... | 2,38,203 | 2,275 | 2,40,478 |
| | Amount overdue ... ... ... | 1,35,974 | 1,000 | 1,36,974 |
| INTEREST ... | Arrears of interest suspended and overdue at commencement of the year. | 10,426 | 31 | 10,457 |
| | Interest falling due within the year ... ... | 63,435 | 943 | 64,378 |
| | Total interest for collection within the year ... | 73,861 | 974 | 74,835 |
| | Remitted during the year ... ... ... | 171 | ... | 171 |
| | Collected during the year ... ... ... | 68,572 | 854 | 69,426 |
| | Total remitted and collected ... | 68,743 | 854 | 69,597 |
| | Suspended by competent authority ... ... | 2,023 | ... | 2,023 |
| | Arrears of interest overdue at end of the year ... | 7,161 | 200 | 7,361 |
| TOTAL PRINCIPAL AND INTEREST. | Remitted during the year ... ... ... | 2,809 | ... | 2,809 |
| | Collected during the year ... ... ... | 7,85,236 | 7,516 | 7,92,752 |
| | Under suspension at end of the year ... ... | 2,40,226 | 2,275 | 2,42,501 |
| | Overdue at the end of the year ... ... | 1,43,135 | 1,200 | 1,44,335 |

STATEMENT XIII-C.—*Loans made under the Agriculturists' and Land Improvement Loans Act during the official year* 1907-08 (Paragraph 21 of Report, pages 29—31.)

ACCOUNT OF LOCAL GOVERNMENT WITH GOVERNMENT OF INDIA.

| | Amount advanced to Local Government by Government of India. | | | Interest payable for the year by Local Government to Government of India at 3½ per cent. on mean outstanding. |
|---|---|---|---|---|
| | Outstanding at the commencement of the year. | Outstanding at the close of the year. | Mean outstanding. | |
| 1 | 2 | 3 | 4 | 5 |
| | Rs. | Rs. | Rs. | Rs. |
| Agriculturists' Loans Act ... ... | 7,45,595 | 10,00,261 | 8,72,928 | 30,552 |
| Land Improvement Loans Act ... ... | 10,925 | 31,563 | 21,244 | 744 |
| Total ... | 7,56,520 | 10,31,824 | 8,94,172 | 31,296 |

STATEMENT XIV.—*Financial Results of Loan Operations to Local Government for the official year ending* 1907-08 (Paragraph 21 of Report, pages 29—31 )

| | Agriculturists' Loans Act. | Land Improvement Loans Act. | Total both Acts. |
|---|---|---|---|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| 1. Interest payable for the year by the Local Government to the Government of India. | 30,552 | 744 | 31,296 |
| 2. Interest collected during the year ... ... ... | 68,572 | 854 | 69,426 |
| 3. Balance of interest accruing to Local Government, *i.e.*, difference between (1) and (2). | 38,020 | 110 | 38,130 |
| 4. Remissions of principal during the year ... ... ... | 2,638 | ..... | 2,638 |
| 5. Net result (profit or loss) for the year 1907-08 ... ... | +35,382 | + 110 | +35,492 |
| 6. Net result for previous years ... ... 1906-07 ... ... | +26,130 | — 86 | +26,044 |
| 1905-06 ... ... | +26,050 | — 55 | +25,995 |
| 1904-05 ... .. | +18,657 | — 22 | +18,635 |
| 1903-04 ... ... | +15,823 | ..... | +15,823 |
| 1902-03 ... ... | +10,702 | ..... | +10,702 |
| 7. Expenditure on free grants-in-aid towards the construction of private protective works, or on establishments for well-boring or other outlay incurred from current revenue in connection with *takavi* transactions. | ..... | ..... | 600 |

STATEMENT XV.—*Progress of Settlement Operations during the year*

| District. | Date of inception of Settlement operations. | Area for Settlement. | | Area completed at the beginning of the year (before 1st July 1907). | |
|---|---|---|---|---|---|
| | | Total. | Cultivated. | Total. | Cultivated. |
| 1 | 2 | 3 | 4 | 5 | 6 |
| | | Sq. miles. | Acres. | Sq. miles. | Acres. |
| Amherst ... ... ... | November 1906 ... ... | 471 | 200,640 | 314 | 133,760 |
| Thatôn ... ... ... | November 1907 ... ... | 935 | 273,800 | ... | ... |
| Pyapôn ... ... ... | November 1906 ... ... | 585 | 309,303 | 390 | 206,202 |
| Hanthawaddy ... ... ... | November 1907 ... ... | 1,582 | 702,696 | ... | ... |
| Pakôkku ... ... ... | October 1905 ... ... | 3,820 | 446,381 | 1,671 | 195,290 |
| Lower Chindwin ... ... ... | November 1905 ... ... | 2,595 | 692,000 | 1,438 | 384,444 |
| Minbu ... ... ... | March 1905 ... ... | 1,432* | 414,071* | 1,239 | 354,109 |
| Meiktila ... ... ... | November 1907 ... ... | 1,679 | 373,552 | ... | ... |
| | Total ... | 13,099 | 3,412,443 | 5,052 | 1,273,805 |

* Revised

STATEMENT XVI.—*Financial Results of Settlements sanctioned during the year*

| District. | Date of Settlement or Revision Settlement Officer's or Deputy Commissioner's Report. | Area in which Settlement sanctioned. | | Expiring Revenue Demand. | | |
|---|---|---|---|---|---|---|
| | | Total. | Cultivated. | *Thathameda.* | Land Revenue. | Total. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | | Sq. miles. | Acres. | Rs. | Rs. | Rs. |
| Sandoway ... ... ... | 2nd October 1906 ... | 120 | 15,590 | ... | 21,240 | 21,240 |
| Amherst ... ... ... | 28th October 1907 ... | 468 | 200,640 | ... | 4,52,451 | 4,52,451 |
| Pyapôn ... ... ... | 30th September 1907 ... | 585 | 309,303 | ... | 6,74,546 | 6,74,546 |
| Shwebo ... ... ... | 27th April 1906 ... | 3,680 | 739,932 | 5,09,335 | 90,816 | 6,00,151 |
| Katha ... ... ... | 23rd March 1906 ... | 1,079 | 135,369 | 3,43,856 | 1,68,358 | 5,12,214 |
| Mandalay Canal Tract ... ... | 30th August 1906 ... | 154 | 70,912 | 67,880 | 2,86,679 | 3,54,559 |
| | Total ... | 6,086 | 1,471,746 | 9,21,071 | 16,94,090 | 26,15,161 |

* Provisionally

*ended the 30th June* 1908 (Paragraphs 16—18 of Report, pages 23—26.)

| Area completed during the year (1st July 1907 to 30th June 1908). | | Expenditure | | Total cost to date for completed area (up to 30th June 1908). | | Remarks. |
|---|---|---|---|---|---|---|
| Total. | Cultivated. | Up to beginning of the year (before 1st July 1907). | During the year (after 1st July 1907). | Per square mile. | Per acre cultivated. | |
| 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| Sq. miles. | Acres. | Rs. | Rs. | Rs. | Annas. | |
| 157 | 66,880 | 41,908 | 20,954 | 133 | 5 | Revision Settlements. |
| 623 | 182,533 | ... | 48,463 | 78 | 4 | |
| 195 | 103,101 | 33,650 | 15,115 | 83 | 3 | |
| 351 | 156,155 | ... | 46,802 | 133 | 5 | |
| 758 | 88,620 | 1,33,527 | 96,787 | 95 | 13 | Original Settlements. |
| 661 | 175,746 | 1,12,981 | 1,05,345 | 104 | 6 | |
| 193 | 59,962 | 91,836 | 24,619 | 81 | 4 | Revision Settlements. |
| 373 | 83,011 | ... | 43,097 | 116 | 8 | |
| 3,311 | 916,008 | 4,13,902 | 4,01,182 | 97 | 6 | |

figures.

*ended the 30th June* 1908 (Paragraphs 16—18 of Report, pages 23—26.)

| Sanctioned Revenue Demand. | | | Increase or decrease in total demand. | | Remarks. |
|---|---|---|---|---|---|
| *Thathameda.* | Land Revenue. | Total. | Total. | Percentage. | |
| 8 | 9 | 10 | 11 | 12 | 13 |
| Rs. | Rs. | Rs. | Rs. | | |
| ... | 25,223 | 25,223 | + 3,983 | + 18·75 | Summary Settlement. |
| ... | 5,47,841* | 5,47,841* | + 95,390 | + 21·08 | Revision Settlements. |
| ... | 9,02,575* | 9,02,575* | +2,28,029 | + 33·80 | |
| 2,18,954 | 5,06,133 | 7,25,087 | +1,24,936 | + 20·82 | Original Settlements. |
| 2,06,955 | 1,85,827 | 3,92,782 | −1,19,432 | − 23·32 | |
| 42,624 | 3,30,714 | 3,73,338 | + 18,779 | + 5·30 | Revision Settlement. |
| 4,68,533 | 24,98,313 | 29,66,846 | +3,51,685 | + 13·45 | |

sanctioned.

# APPENDIX.

## Remarks by Commissioners and Deputy Commissioners on Subordinate Officers.

### ARAKAN DIVISION.

(*Mr. B. Houghton, I.C.S., to 9th May* 1908, *and Mr. B. S. Carey, C.I.E., from 9th May* 1908, *Commissioners.*)

#### Akyab District.

(*Major W. R. Stone, I.A., Deputy Commissioner.*)

The work of the *Akunwun* Maung San Aung, during the year, has given complete satisfaction.

The work of the four Subdivisional Officers (Maung Tha Ban, Maung Hla Phaw Zan, Maung Chin Hlaw and Maung San U Kaing) was satisfactory and all afforded me very considerable assistance.

In Kyauktaw Subdivision, however, the Subdivisional Officer (Maung Chin Hlaw) did not take a sufficiently active part in supervising Myohaung Township and did not afford the Township Officer as much assistance and advice as he should have done.

Maung Pan Hla, Subdivisional Officer, Akyab, found himself rather overburdened with work and was barely able to cope with it; both as regards office and outdoor work, greater effort was needed to bring things into a quite satisfactory condition.

Of the other Township Officers, Maung Tha Ban (Minbya) maintained his reputation as a really good Revenue Officer. Maung Zein (Kyauktaw) proved zealous and reliable as before, while Maung Bôn continued to prove his ability to get revenue in promptly.

The revenue work of the Township Officers generally was good as regards capitation assessment and revenue collections.

(*Remarks by Commissioner.*)

Maung Chin Hlaw is not as good an administrator as the other Subdivisional Officers.

#### Kyaukpyu District.

(*Captain H. V. M. Langtry, I.A., to 19th February* 1908, *and U Myat Tun Aung, K.S.M., T.D.M., Deputy Commissioners.*)

I find that all officers did their best to get in their revenue collections punctually, in this they all succeeded showing that every one did his best, so I have nothing but praise for all.

Maung Gale (2), Myoôk, 2nd grade, was the Subdivisional Officer, Kyaukpyu, nearly throughout the year. He is an energetic and hardworking officer.

Maung Sein Tun is doing well as Township Officer, Kyaukpyu. He is a hardworking and willing officer.

Maung Tha Tun Aung was the Township Officer at Kyaukpyu for a short time, but he did not keep good health and had a poor time.

Maung Pha Taw U was the Township Officer, Myebôn, up to the 16th June 1908. He is an officer with large experience.

Maung Po (5), Myoôk, 1st grade, is a very hardworking and intelligent officer. He keeps his Township (Ramree), a difficult one, and revenue up to date for which he deserves special praise.

I concur.
B. S. Carey.

Maung Htwe Hla is the Township Officer, Cheduba, and is doing well. He is a hardworking officer and gets in his revenue punctually.

Maung Lôn has been *Akunwun* throughout the year.

Maung Lôn was reported by my predecessor as a good officer. I am satisfied with his work. He makes a good *Akunwun* and is useful in other ways, for he tries criminal cases, thus enabling the Deputy Commissioner, the Township Officer, and the Subdivisional Officer to attend to other work.

I will look into this on tour.
B. S. Carey.

Mr. Korper, Township Officer, An, is a hardworking officer and is doing well at An.

#### Sandoway District.

(*Mr. H. C. Minns, I.C.S., Barrister-at-Law, to 17th May* 1908, *and Mr. W. B. Tydd, from 18th May* 1908, *Deputy Commissioners.*)

Maung Shwe Mya retired and Maung Shwe Pan took charge of Gwa Township on the 8th February 1908, and the latter has not been long enough in charge for any opinion to be formed of his revenue work.

(*Remarks by Commissioner.*)

The Hanthawaddy District has now three European Assistant Commissioners and much may be expected from this decided strengthening of the staff. It is too early yet to pass any opinion on the work they did during the year under report, but they appear to be capable and hardworking officers. Of the Township Officers, I was well pleased with the work done by MAUNG SHU PE. As regards the *Akunwun* I agree with all MR. WEBB has said regarding MR. VAILLANT. With regard to the Deputy Commissioner, MR. CABELL, he held charge for nine months of the year. What I said last year about him I wish in no way to retract or modify. I recorded then that he wanted more experience and at the same time I was bound to testify to his unflinching courage and untiring devotion to duty. Before blaming him for not having succeeded in almost impossible tasks he has to deal with, it would be only fair to point out that my investigations have shown that the state of the Hanthawaddy District was unsatisfactory long before he took over charge. MR. CABELL was a loyal officer and the fact that he should, in my opinion, have asked for more assistance earlier is due to his reluctance to own himself unequal to the task. Moreover, he was handicapped for some time by the appointment of an incapable man, MAUNG BA ÔN, as *Akunwun*. In justice to MR. WEBB as well as to MR. CABELL, I am bound to say that MR. WEBB has informed me that "he has been struck with the excellence and thoroughness with which these portions of his work which have come before me have been done." MR CABELL is not here to explain or defend himself and I trust I have not done more than is right in enlarging on the good that he undoubtedly did. MR. WEBB had been in charge for a little more than two months and he has worked splendidly. He is an officer of great devotion to duty and capacity.

## PEGU DISTRICT.

(*Major O. J. OBBARD, I.A., Deputy Commissioner.*)

MAUNG SHEIN (2) was *Akunwun* throughout the year. He knows his work well and has been of the greatest assistance to me in the revenue administration of the district. The following officers deserve mention for the good work done and checking capitation-tax rolls and collection of capitation-tax on blank capitation-tax tickets :—

I concur in the commendation given to these officers.
H. L. EALES.

(1) MAUNG MYAT THA GYAW, T.D.M., Subdivisional Officer, Dabein.
(2) MAUNG PEIN, Subdivisional Officer, Pegu.
(3) MAUNG PO NU, Township Officer, Kawa.

Each of these officers collected over Rs. 4,000 on blank capitation-tax tickets.

MAUNG KAING, Township Officer, Pyuntaza, also did well in this respect and collected over Rs. 2,000.

MAUNG PO NU, Township Officer, Kawa, also deserves mention for the great interest he took in checking fishery licenses; it is to his work in this line that I ascribe the increase in receipts from issue of licenses for fishing implements.

This is a promising man.
H. L. EALES.

MAUNG TUN HLAING, Officiating Myoôk at Kawa, did remarkably well in getting in the whole of his revenue before the end of the financial year with the issue of very few processes.

MAUNG KYIN, Township Officer, Nyaunglebin, is also doing well and has since he took over charge cleared off a large legacy of arrears left him by his predecessors.

(*Remarks by Commissioner.*)

MAUNG SHEIN is a good *Akunwun* and has done well.

MAJOR OBBARD, I.A., is a hardworking and capable officer and has managed his difficult district well and deserves credit for his administration.

## THARRAWADDY DISTRICT.

(*Mr. W. J. SMYTH, I.C.S., Deputy Commissioner.*)

The following officers deserve special mention :—

MAUNG PO KYU, A.T.M., Subdivisional Officer, Tharrawaddy.
MAUNG BA KIN, Township Officer, Tharrawaddy.
MAUNG GYI (9), Township Officer, Letpadan.
MAUNG PO PE, A.T.M., Subdivisional Officer, Zigôn.
MAUNG GYI (1), Township Officer, Gyobingauk.

MAUNG PO KYU, MAUNG BA KIN, MAUNG GYI (9), and MAUNG PO PE all took a keen interest in checking the capitation-tax rolls and in making collections on blank tickets.

MAUNG GYI (1) deserves credit for his energy in collecting the land revenue, which he realized in full before the 31st March.

*Akunwun* MAUNG BA has been taking much more interest in his work, which shows a marked improvement during the year under report.

### PROME DISTRICT.

*(Mr. J. D. FRASER, I.C.S., and Mr. G. C. B. STIRLING, C.I.E., Deputy Commissioners, each for a portion of the year.)*

I have not been long enough in the district to be entitled to express an opinion on the work of the various Revenue Officers. The late Deputy Commissioner (MR. J. D. FRASER) has recorded his appreciation of the ability and industry of the *Akunwun*, MAUNG YET THÈ AUNG. So far as my experience goes, I can heartily endorse his praise. He would make a good Subdivisional Officer.

*(Remarks by Commissioner.)*

The present *Akunwun* MAUNG YET THÈ AUNG is a smart and capable officer and he has undoubtedly improved the state of the Revenue Office, Prome, since he took over charge. The rolls are promptly prepared and the revenue work is well and intelligently done. I venture to bring MAUNG YET THÈ AUNG'S good work to the notice of the Financial Commissioner.

## IRRAWADDY DIVISION.

*(Major F. D. MAXWELL, C.I.E., I.A., Barrister-at-Law, Commissioner.)*

### BASSEIN DISTRICT.

*(Mr. A. G. COOKE, I.C.S., to 13th December 1907 and Lieut.-Colonel F. H. ELIOTT, I.A., from 13th December 1907, Deputy Commissioners.)*

In the Ngathainggyaung Subdivision, MR. BOOTH-GRAVELY, I.C.S., has done excellent work as Subdivisional Officer, though sadly hampered by the bad work of the Township Officers of Ngathainggyaung, MAUNG BA SAING, and Kyaunggôn, MAUNG SAH TU.

The Township Officer, Kyônpyaw, MAUNG THA SHUN, did as usual very well. In the Bassein Subdivision the Subdivisional Officer, MAUNG MYAT THA DUN, has done well and worked hard.

The *Akunwun* MAUNG PO SAING has worked very hard and well. He has kept his office in good order and has superintended the revenue work of the district to my entire satisfaction.

The *Inkunwun* MAUNG PO SAW has also done excellent work and been most energetic in supervising his Inspectors.

### HENZADA DISTRICT.

*(Mr. A. T. A. SHAW, I.C.S., Deputy Commissioner.)*

There was a fairly large number of changes of officers during the year and the revenue work suffered in consequence to some extent.

The land revenue in Lemyethna Township was promptly collected, for which MAUNG PO MIN deserves credit.

MAUNG BA GYAW, Township Officer, Henzada, shewed energy on arrival and the revenue was got in fairly promptly.

MAUNG PO MAUNG took over as Subdivisional Officer, Henzada, from LIEUTENANT HODGINS early in March and did good work in getting the revenue in. LIEUTENANT HODGINS did excellent work for the time that he was in charge from June 1907 till March 1908.

At Zalun MAUNG BA TIN was invalided in February and relieved by MR. SHIRCORE. The revenue in this township was somewhat behind hand.

MAUNG NAUNG took charge of Ôkpo Township early in January. He is a smart Revenue Officer and did well at Ôkpo.

At Kanaung MAUNG PO TU worked hard, but on the 31st March the revenue in this township was very behind hand. This was made good afterwards.

At Kyangin MAUNG GALE got in his revenue promptly. MR. STEWART, Subdivisional Officer, Myanaung, has worked hard throughout the year and has managed his subdivision most efficiently. MAUNG PO TUN (2), the new *Akunwun*, who took over charge last November, has worked hard and been of great assistance to me. His training in Kyauksè District has enabled him to cope with the work efficiently in this district.

### MYAUNGMYA DISTRICT.

*(Mr. E. N. DRURY to 3rd May 1908, and Captain T. L. ORMISTON, I.A., Deputy Commissioners.)*

MAUNG BA ÔN was *Akunwun* from 8th August 1907 to end of year. I am quite satisfied with his work.

MAUNG NYAING was Township Officer, Myaungmya, from the beginning of year up to 2nd May 1908, when he was transferred to Einmè. MR. DRURY noted favourably on his good work in revenue collections.

I agree.
F. D. MAXWELL.

MAUNG BYAUNG (2) was Township Officer, Wakèma, from 14th September 1907 to end of year. MR. DRURY noted favourably on his energy in collection of revenue.

A good officer.
F. D. MAXWELL.

MAUNG PO MIN was Township Officer, Mawlamyaing-gyun, from 12th August 1907 to end of year.

Did well.
F. D. MAXWELL.

MAUNG KYIN THA, Headman of Pulu Circle, collected his revenue by an early date and merits mention.

### MA-UBIN DISTRICT.

*(Mr. H. CLAYTON, I.C.S., and Mr. D. F. CHALMERS, I.C.S., Deputy Commissioners, each for a portion of the year.)*

MAUNG PO THIN (2) has been *Akunwun* throughout the year with the exception of 45 days on privilege leave. He has completed his third year with success. The work of all the Revenue Offices of the district was good throughout the year. A special note of praise may be given to MAUNG PO THI, the Township Officer of Danubyu. He has now been promoted to a subdivision.

*(Remarks by Commissioner.)*

I agree.

### PYAPÔN DISTRICT.

*(Mr. H. L. STEVENSON, I.C.S., to 15th November 1907, Mr. G. E. R. GRANT BROWN, I.C.S., from 15th November 1907, and Major F. R. NETHERSOLE, I.A., Deputy Commissioners.)*

I have held charge of the district for six weeks only. I am therefore scarcely in a position to report on the work of the officers. I would, however, like to draw attention to the percentage of 96 and 75 respectively reached by MAUNG THI HLA, Township Officer, Bogale, and MAUNG BA PE, Township Officer, Pyapôn, in checking capitation-tax.

I have found the *Akunwun* MAUNG THA GYAW zealous and efficient.

*(Remarks by Commissioner.)*

The late MAUNG THA U, Township Officer, Dedayè, did probably the best work in Pyapôn during the year.

## TENASSERIM DIVISION.

*(Lieut.-Colonel J. J. CRONIN, I.A., to 21st November 1907, Major S. L. APLIN from 21st November 1907 to 23rd January 1908, and Mr. H. L. TILLY, Commissioners.)*

### TOUNGOO DISTRICT.

*(Mr. O. S. PARSONS, I.C.S., Deputy Commissioner.)*

The Township Officers of Ôktwin and of Yedashe Townships, MAUNG TIN BAW and MAUNG PO SAING, were the most energetic in the collection of capitation-tax on blank tickets.

All officers have worked well in the revenue administration of the district. The *Akunwun* MAUNG SHWE DAING has also done very good work in looking after the revenue. His office got into some disorder and perhaps his supervision over it was not so complete as it should have been. But his own work was, as I have said, very good.

### SALWEEN DISTRICT.

*(Mr. R. C. ROGERS, Deputy Commissioner.)*

MAUNG PO NYA, Officiating Myoôk, was in charge of the Papun Township throughout the year and assisted in the revenue administration. He has done his work, under the conditions prevailing in this district, as well as can be expected.

### THATÔN DISTRICT.

*(Major H. DESVŒUX, I.A., and Mr. R. F. GREER, I.C.S., Deputy Commissioners, each for a portion of the year.)*

The Township Officer, Pa-an, MAUNG HNIN HLAING, made a mistake in keeping tax-tickets too long in his office. His charge is a very large and scattered one. All the officers worked well in getting in the revenue.

MAUNG GALE, Township Officer, Bilin, promises exceedingly well: and Maung O THU ZA, Township Officer of Kyaikto and MAUNG KYAW ZAN HLA, Township Officer of Thatôn have both worked hard.

I regret that my knowledge of my officers is not yet sufficient to enable me to comment at length on each man, and MAJOR DESVŒUX has left it on record that they all worked so well that it would be invidious to select any one for special mention.

The *Akunwun* MAUNG BA HLAING has been in charge throughout the year except for a short period of two months and twenty days when he went on leave. His help has been simply invaluable to me since I assumed charge of the district.

(*Remarks by Commissioner.*)

MAJOR DESVŒUX, I.A., the *Akunwun* MAUNG BA HLAING and the officers of the district were very successful in collecting all the land revenue except an outstanding of 1·44 per cent. before the 31st March. I particularly wish to draw attention to this good work.

### AMHERST DISTRICT.

(*Major S. L. APLIN, I.A., and Mr. J. M. BAGULEY, I.C.S., from 16th November 1907 to 24th January 1908, Deputy Commissioners.*)

All officers in the district have worked well, but MR. JONES, I.C.S., Subdivisional Officer, Kawkareik, has especially distinguished himself by the keen interest he has shown in his duties and the care and thoroughness with which he has done his work. I have already drawn attention to the excellent work done by him in checking applications for remission.

Among the Township Officers, MAUNG BA KYAW of Moulmein, MAUNG TA DUT of Kawkareik, MAUNG PYU of Mudôn and MAUNG KYAW ZAN of Ye deserve special mention for the promptitude with which they collected the revenue and for good work all round.

MAUNG PAW ZAN U has been *Akunwun* since 15th August 1907. He is a most conscientious and hardworking officer. This is his first appointment as *Akunwun*, but though lacking in experience has done very creditably.

### TAVOY DISTRICT.

(*Major G. E. T. GREEN, I.A., Deputy Commissioner.*)

MAUNG SHWE BYA, Thayetchaung Township, worked hard but was not as successful as he might have been if he had worked more methodically.

MAUNG BA NAUNG, Launglôn Township, did special good work with his fisheries and the net tax.

MAUNG AUNG GYWE, Township Officer, Launglôn, is working well but came towards the end of the year.

MAUNG THET HNIN, Tavoy Township, worked satisfactorily.

MAUNG BA THU, Yebyu Township, is shaping well.

U SHWE MYU, Township Officer, Yebyu (in the early portion of the year) dropped off a bit at the close of his official career.

The *Akunwun* MAUNG E MAUNG did a really good year's work.

### MERGUI DISTRICT.

(*Mr. T. J. METCALFE, M.R.A.S., Deputy Commissioner.*)

All officers have worked hard to get their revenue in time and have done well. If any one is deserving of praise above the rest, it is, I think, MAUNG BA SWE, Township Officer, Palaw, who only took charge on the 2nd March and yet managed to collect all revenue except Rs. 440 which was not his fault. The *Akunwun* MAUNG TUN HLA has continued to give satisfaction.

## MAGWE DIVISION.

(*Mr. H. M. S. MATHEWS to 8th September 1907, and Mr. N. G. CHOLMELEY, I.C.S., from 8th September 1907, Commissioners.*)

### THAYETMYO DISTRICT.

(*Mr. H. B. HOLME, I.C.S., to 20th December 1907, and Mr. A. G. COOKE, I.C.S., from 21st December 1907, Deputy Commissioners.*)

MAUNG ÔN PE was *Akunwun* from beginning of the year till the 26th December, when he was relieved by the present incumbent PO THIN (3). Both officers have worked satisfactorily.

Of the other officers, U THA NO, K.S.M., Subdivisional Officer, Thayetmyo, retired so soon after my arrival that I cannot speak much of his work from personal knowledge. I understand, however, that his services were much valued by my predecessors. MR. JAMIESON'S

work at Myedè Subdivision, from what I have seen of it, supports the character for conscientious work which he seems to have borne.

MR. HOLME'S intimate knowledge of his Subdivision, Thayetmyo, and of the local conditions was of the greatest assistance. MR. LEACH, his successor, is working hard to take his place and will, I trust, be left there long enough for him to do so.

Of the Township Officers, MAUNG BO of Kama has proved himself once more an officer of exceptional energy. SAW HLA PRU and MAUNG KWET have both wrestled with Allanmyo Township manfully, and it is no disgrace to them if it proved too much for them. PO GYI at Thayetmyo may also be mentioned as a hardworking and useful officer.

### PAKÔKKU DISTRICT.

*(Mr. C. F. GRANT, I.C.S., Deputy Commissioner.)*

The revenue work of the *Akunwun* and nearly all the Township Officers merits commendation this year. There has been much more to do than in previous years, but the quality of the work has improved steadily. I have been fortunate in having nearly the same set of Township Officers under me as before.

MAUNG PO MYIT has worked well as *Akunwun* and the increase of work in his department this year was very great and special efforts were necessary to deal with it. MAUNG TUN MYAING did well in Yesagyo, Myaing and Pakôkku, especially in the last and heaviest township. MAUNG AUNG LAN, Myaing Township, and MAUNG PO AUNG, Seikpyu Township, deserve special mention for the way they got in their *thathameda* and their success in persuading the people to adopt ground-nuts. MAUNG GALE did well in Yesagyo, especially in the purchase of seed.

### MINBU DISTRICT.

*(Mr. E. O. FOWLER, from 1st July 1907 to 4th July 1907, Mr. H. C. MOORE, I.C.S., from 5th July 1907 to 28th July 1907, Mr. E. F. BAUM, I.C.S., from 29th July 1907 to 9th September 1907, Mr. H. C. MOORE, I.C.S., from 10th September 1907 to 2nd March 1908, and Mr. W. S. MORRISON, I.C.S., from 3rd March 1908, Deputy Commissioners.)*

All the officers in the district did their revenue work well.

The headmen of Sôngôn, Thayetchin, Chaungbyu and Mowun were authorised under Revenue Rule 240 to report on crops damaged by drought in the area of the Lower Salin Canals, and did excellent work.

The *Akunwun* MAUNG KYAW ZAN has done well. He has now had 15 months experience as *Akunwun*.

### MAGWE DISTRICT.

*(Mr. E. O. FOWLER to 22nd February 1908, and Mr. C. C. T. CHAPMAN, Deputy Commissioners.)*

CAPTAIN SANDEMAN has taken a very keen interest in all questions pertaining to oil and bids fair to become an expert in this very involved subject. Amongst the Township Officers MAUNG PO SEIN at Yenangyaung and MAUNG PO KYAW (1) at Myothit deserve special mention. The former got through his very heavy work most creditably and he is in no way to blame for the unsatisfactory state of his office. The latter, I consider, is a thoroughly good Revenue Officer and his office is always in excellent order.

MAUNG PO KU was *Akunwun* throughout the year. He is painstaking, thoroughly capable and has obtained a thorough grasp of his duties and given me much assistance in the revenue administration of the district.

## MANDALAY DIVISION.

*(Mr. D. H. R. TWOMEY, I.C.S., to 27th January 1908, Mr. B. S. CAREY, C.I.E., from 27th January to 29th April 1908, and Mr. H. P. TODD-NAYLOR, C.I.E., I.C.S., from 29th April 1908, Commissioners.)*

### MANDALAY DISTRICT.

*(Major D. J. C. MACNABB, I.A., to 13th May 1908, and Major H. DESVŒUX, I.A., from 13th May 1908, Deputy Commissioners.)*

MAJOR MACNABB has noted that MAUNG NYUN, Township Officer of Singu, is a poor Revenue Officer, slack in administering the fisheries in his township.

MAUNG E CHO (*Akunwun*) is a hard worker but unmethodical. I can endorse his (Major MACNABB'S) opinion as to his unmethodical work.

MAUNG PO KAUNG, Township Officer, Amarapura, did excellent work in *thathameda* remission cases and is otherwise a promising officer.

MAUNG TOK GALE (2), Township Officer of Madaya, is a good Revenue Officer, as is MAUNG THIN, Subdivisional Officer of Madaya.

### BHAMO DISTRICT.

*(Mr. G. W. DAWSON, I.C.S., to 15th July 1907, and from 1st November 1907, and Mr. D. W. RAE from 15th July 1907 to 31st October 1907 (Officiating Deputy Commissioners.)*

MR. N. ST. V. NEPEAN, Extra Assistant Commissioner, held charge of the Shwegu Subdivision throughout the year. With more experience he will make a good Revenue Officer.

MAUNG TUN GYWE, A.T.M., Extra Assistant Commissioner, held charge of the Bhamo Subdivision up to 30th April 1908, when he retired after many years' faithful service.

MR. C. P. ELLIS, Myoôk, was *Akunwun* up to 30th April 1908, when he succeeded MAUNG TUN GYWE, A.T.M., as Subdivisional Officer, Bhamo. As *Akunwun* he continued to do admirable work and he promises well as an executive officer.

MR. G. PO KA, Myoôk, was posted as *Akunwun*, Bhamo, and has filled the appointment just two months.

MAUNG PU, who was Township Officer, Shwegu, during the open season, lacks many of the qualities of a good Revenue Officer though he got in his collections punctually.

### MYITKYINA DISTRICT.

*(Mr. W. A. HERTZ, F.R.G.S., from 19th July 1907, officiating Deputy Commissioner.)*

MR. BARNARD, Subdivisional Officer, Myitkyina, has proved himself a capable and energetic officer.

MAUNG SAN SHEIN, Township Officer of Mogaung, worked hard and did well.

The *Akunwun* MAUNG SO MIN has also worked hard and given satisfaction.

### KATHA DISTRICT.

*(Mr. F. L. J. WILLIAMSON, I.C.S., to 30th April 1908, and Mr. E. O. FOWLER from 1st May 1908, Deputy Commissioners.)*

The revenue has been promptly collected and reflects credit on the officers concerned. I have been here too short a time to pass remarks on the work performed by each, but I would beg to bring to notice the good work performed by the *Akunwun* MAUNG TUN HLAING and *Inkunwun* MAUNG NYEIN, both of whom have worked hard and successfully and now show they are rapidly getting better acquainted with their work. The *Akunwun* MAUNG TUN HLAING has had the more difficult task as owing to constant sickness among clerks, frequent changes in his establishment have been necessitated, thus entailing additional work on him, which he has successfully coped with.

*(Remarks by Commissioner.)*

I agree.

### RUBY MINES DISTRICT.

*(Mr. W. B. TYDD to 27th November 1907, and Mr. E. C. S. GEORGE, C.I.E., I.C.S., from 27th November 1907, Deputy Commissioners.)*

The Township Officer, Tagaung, U PO MIN, was suffering from consumption and could do very little.

The Subdivisional Officer, Thabeikkyin, MAUNG GYI, was slack in the earlier part of the year. Did not visit his villages or tour properly, but has improved a little in this respect.

The Subdivisional Officer, Mogôk, Mr. Adamson, has recently arrived and has not had time to know the subdivision.

MAUNG KAN continued to be Township Officer, Mogôk, and *Akunwun*. He displayed commendable activity in rounding up arrears of revenue towards the close of the year so that there should be no outstanding.

## SAGAING DIVISION.

*(Mr. A. S. FLEMING, I.C.S., to 1st May 1908, and Mr. B. HOUGHTON, I.C.S., from 1st May 1908, Commissioners.)*

### SHWEBO DISTRICT.

*(Mr. L. H. SAUNDERS, I.C.S., to 23rd March 1908, and Mr. W. V. WALLACE from 23rd March 1908, Deputy Commissioners.)*

The Township Officers all showed energy in giving out agricultural advances and really enquiring into the needs of the people. MAUNG PE, Township Officer, Kin-u, seems to have

taken much trouble in this respect, but the Township Officers in Kanbalu and Ye-u also displayed much zeal. The Subdivisional Officers, Shwebo and Ye-u, also gave great attention to revenue matters.

The *Akunwun* MAUNG THET NYUN has done most excellent work. His duties have been heavy and complicated by reason of the introduction of the Irrigation Scheme and consequent increase of revenue, and necessity for extra and intricate returns.

I desire to specially commend him for his good services.

### SAGAING DISTRICT.

*(Mr. R. C. M. SYMNS, I.C.S., to 14th April 1908, and Major C. E. BOWEN, I.A., from 14th April 1908, Deputy Commissioners.)*

I took over charge of the Sagaing District only on the 23rd July 1908, and I therefore personally know nothing of any officer's revenue work during the past season.

From the table annexed to paragraph 8 of the report, it would appear that the checking of *thathameda* assessment-rolls in the Myinmu Subdivision was done quite satisfactorily; the Subdivisional Officer, MAUNG PO TE, having checked 82 per cent. of the rolls.

In the Sagaing Subdivision, the Subdivisional Officer, MAUNG CHIT HMUN, checked only 19 per cent. of the rolls The work of all Township Officers in this respect was good.

From the notes left by Mr. Symns, the work of the following officers is brought to notice:—

MAUNG PO TE,* late Subdivisional Officer of Myinmu and now of Sagaing, did good work in *thathameda* checking.

MAUNG PO HLAING, Township Officer of Tada-u and MAUNG PAW SHAN, Township Officer of Ngazun, both did very good revenue work. MAUNG BA HEIN has been *Akunwun* throughout the year and maintained his reputation as a zealous and efficient officer.

*(Remarks by Commissioner.)*

* A well educated and intelligent officer.

### LOWER CHINDWIN.

*(Mr. J. N. O. THURSTON, F.R.C.S., to 19th February 1908, Captain H. V. M. LANGTRY, I.A., from 19th February 1908, Deputy Commissioners.)*

The Township Officer, Salingyi, MAUNG HLA BU, Township Officer, Mônywa, MAUNG TUN U, and Township Officer, Palè, MAUNG PO BYU, checked a hundred per cent. of their *thathameda* rolls during the year and collected their revenue promptly and have generally done well as Revenue Officers. The *Akunwun* MAUNG KYAING has continued to carry out his duties to my satisfaction. I have only been in the district five months and am new to revenue work in Upper Burma, and MAUNG KYAING has been of the greatest assistance to me.

### UPPER CHINDWIN DISTRICT.

*(Major C. E. BOWEN, I.A., and Mr. G. E. R. GRANT BROWN, I.C.S., Deputy Commissioners.)*

The work of officers generally was satisfactory. I give below the names of those who are deserving of particular mention.

MR. DAUN, Subdivisional Officer, Homalin, did particularly good work in the matter of checking *thamadi* estimates of paddy outturn.

MAUNG SAW MAUNG, Subdivisional Officer, Kalewa, as usual worked excellently well. He is a very good Revenue Officer.

MAUNG PO KA, *Akunwun*, has fully confirmed the good opinion I formed of him last year. He is most industrious and zealous. In the careful check of the work of subordinate offices he has rendered most able assistance.

## MEIKTILA DIVISION.

*(Mr. W. H. A. St. J. LEEDS, I.C.S., to 21st April 1908, and Major D. J.C. MACNABB, I.A., from 21st April 1908, Commissioners.)*

### KYAUKSÈ DISTRICT.

*(Mr. C. S. PENNELL, I.C.S., to 14th December 1907, and Major H. N. WARDE, I.A., from 14th December 1907, Deputy Commissioners.)*

MR. MEALIN is a capable Revenue Officer. MAUNG TIN has now been promoted to officiate as Subdivisional Officer, Kyauksè. He has done excellent revenue work in all its branches during the year.

MR. GODBER, Subdivisional Officer, Myittha, lacks experience but will, I hope, learn to become a good Revenue Officer.

MAUNG PO ZAN, Singaing Township, gave satisfaction.

MAUNG MYA, Township Officer, Kyauksè, since 3rd January 1908, has always worked hard and well.

MAUNG PE, Township Officer, Myittha, has always shown energy and promptness and is a reliable Revenue Officer.

MAUNG TUN MAUNG, *Akunwun*, has been in charge of the Revenue Office throughout the year.

This is practically MAUNG TUN MAUNG'S first year as *Akunwun*. He is gaining in experience and he has plenty of commonsense and should soon become a capable *Akunwun*.

(*Remarks by Commissioner.*)

I concur. I found office in good order on inspection.

## MEIKTILA DISTRICT.

(*Mr. A. H. GAYER, Deputy Commissioner.*)

All the district staff have been hard worked this year owing to the scarcity caused by failure and untimely rainfall. The *Thugyis* paid in their revenue very promptly considering the trouble they experienced through large numbers of men emigrating to Lower Burma, and the Township Officers are to be congratulated on the results.

The *Akunwun* MAUNG CHIT MAUNG took over charge from MR. SAVAGE on 1st March 1908. This is his first charge as an *Akunwun*, he has done well and promises to be a good *Akunwun*.

All the District Officers have done well. I am very sorry to lose MAUNG SHWE THA, Subdivisional Officer, Thazi; he is the best Burman Subdivisional Officer I have ever had serve under me.

(*Remarks by Commissioner.*)

No doubt the bad season has thrown extra work on all the district staff. I note, however, a tendency in Meiktila District for all officers to fancy they are overworked, a fact of which I am not convinced. I hope to find time for more inspection, from now on; but what I have done suggests to me that want of method, and a dilatory habit of work in the clerical establishment has much to do with the cry. I am glad to note the Deputy Commissioner's encomiums on MAUNG SHWE THA, who has also impressed me as a zealous and capable officer.

## YAMÈTHIN DISTRICT.

(*Mr. A. E. RIGG, I.C.S., to 12th November 1907, Mr. E. J. FARMER, I.C.S., from 12th November 1907 to 12th May 1908, and Mr. A. E. RIGG, I.C.S., from 12th May 1908, Deputy Commissioners.*)

MAUNG AN TU was *Akunwun* during the year and worked satisfactorily. MAUNG MAUNG, Myoôk of Yanaung, deserves special mention for the excellent work he has done. He checked all the rolls in his township except nine, and persuaded the villagers to repair all the old *sès* and channels in his township, many of which had fallen into disrepair simply through a want of interest on the part of any official.

I concur.
D. MACNABB.

MAUNG THA KU of Lèwè is vigorous and collects his revenue promptly. MAUNG PO THEIN also worked hard at Lèwè.

MAUNG BA THAW, Township Officer, Yamèthin, worked unsatisfactorily and took little interest in his work.

LIEUTENANT D. N STUART, I.A., Subdivisional Officer, Yamèthin, took an interest in checking *thathameda* rolls and in collecting the revenue.

## MYINGYAN DISTRICT.

(*Mr. J. S. FURNIVALL, I.C.S., from 26th April 1907 to 19th December 1907, and Mr. L. M. PARLETT, I.C.S., from 19th December 1907, Deputy Commissioners.*)

The work of Revenue Officers has, as a rule, been satisfactory. Those who have done best are MAUNG TIN (2), A.T.M., Township Officer, and afterwards Subdivisional Officer, Pagan, and MAUNG PO CHIT, Township Officer, Kyaukpadaung,. MAUNG SO MIN (2) is gaining experience as *Akunwun* and has given me satisfaction.

(*Remarks by Commissioner.*)

I am glad to hear such a good report of MAUNG TIN.

G. B. C. P. O.—No. 267, F. C., 9 (h)., 20-1-1909—428—H. S. K. & T, F. B.

# REPORT

ON THE

# LAND REVENUE ADMINISTRATION OF BURMA

**During the year ended the 30th June 1909.**

RANGOON
OFFICE OF THE SUPERINTENDENT, GOVERNMENT PRINTING, BURMA
1910

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[The maximum limit of the body of the Report is 50 pages.]

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# RESOLUTION

ON THE

# REPORT ON THE LAND REVENUE ADMINISTRATION OF BURMA

## FOR THE YEAR ENDING THE 30th JUNE 1909.

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Extract from the Proceedings of the Government of Burma in the Land Revenue Department, —No. 2R.-7, dated the 21st January 1910.

READ—

The Season and Crop Report of Burma for the year en ing the 30th June 1909, submitted with letter No. 1011—5R.-93, dated the 28th July 1909, from the Assistant Secretary to the Financial Commissioner, Burma.

Report on the Operations of the Department of Agriculture, Burma, for the year ending the 30th June 1909, submitted with letter No. 1360—5R.-97, dated the 25th September 1909, from the Assistant Secretary to the Financial Commissioner, Burma.

Report on the Land Records Administration of Burma for the year ending the 30th June 1909, submitted with letter No. 1281—5R.-96, dated the 24th September 1909, from the Secretary to the Financial Commissioner, Burma.

Report on the Land Revenue Administration of Burma for the year ending the 30th June 1909, submitted with letter No. 717—5R.-38, dated the 19th November 1909, from the Secretary to the Financial Commissioner, Burma.

RESOLUTION.—The subject of the Reports cited in the preamble of this Resolution is the record of the agricultural history of the year and of the administration of what is technically known as Land Revenue. It is not proposed in this Review to recapitulate the details which are given with much fullness in these Reports.

2. The main feature of the agricultural year was the excellent season which resulted in a bountiful harvest throughout the Province. In the dry Districts of Upper Burma, in particular, the season was exceptionally favourable. The outturn of rice, the staple crop of the country, was unprecedentedly abundant; and prices, though lower than the inflated prices of the preceding year, were sufficiently high to yield the cultivator a good return. Cultivation extended in the rice-growing Districts, though not at the rate of some earlier years. But one of the most satisfactory features of the recent agricultural progress of the Province is the extension of the cultivation of other crops. Ground-nuts were grown on a very large area and have practically safe-guarded from famine and scarcity the usually arid Districts of the dry zone. Cotton cultivation occupies a respectable place; and there are signs of a prospective extension of wheat cultivation. The

success of the irrigation system of the Mandalay Canal and the still more conspicuous success of the Shwebo Canal are also striking features in the record of the past year. The comparative immunity from cattle disease enjoyed by most parts of the Province is also a subject of gratification. For the cultivator, at least, the year was one of marked prosperity and progress.

The Agricultural Department though small is well-equipped and did excellent work in connection with the examination of agricultural problems and the improvement of agricultural methods. The farm at Mandalay has been placed on a sound footing and gives an opportunity for experiments of a practical kind of which full advantage was taken. It is to be regretted that want of funds prevented the extension of the experimental area to Lower Burma and to the heart of the dry zone. The question of the causes and remedies of the deterioration of rice land in the Delta is one which demands early attention. But much good work was done and the Lieutenant-Governor is glad to learn that the efforts of the Department were appreciated by the commercial community and cordially seconded by District Officers. His Honour has no doubt that there is a wide and promising field of work open to this Department and that its usefulness will increase year by year.

3. The large increase in the Land Revenue demand which exceeded the demand of the preceding year by over twenty-one lakhs of rupees is a subject of congratulation. One-half of these receipts is credited to Provincial revenues. The main items of receipts classed as land revenue are land revenue proper, capitation-tax in Lower and *thathameda* in Upper, Burma, fishery revenue, and royalties on mines and minerals. Under each of these heads there was an increase which may be regarded as satisfactory. Revenue under all these heads was promptly collected without undue recourse to coercive processes. The Lieutenant-Governor regards this good result as very creditable to Revenue Officers of all grades. The decrease in the number of coercive processes is especially gratifying.

The increase of fourteen lakhs of rupees in the collections of land revenue proper was due to extensions of cultivation, to the abundance of the harvest, and in part no doubt to the enhancement of rates in consequence of revision settlements in Lower Burma. His Honour will be glad if the Financial Commissioner will further investigate the circumstances in which certain cultivators in Ma-ubin are reported to have absconded after reaping an early crop and will submit a separate report on the subject.

The increase in *thathameda* and capitation-tax collections is satisfactory. Care is necessary on the part of revenue officers to see that these taxes are levied on all persons rightly subject to them. No doubt there is a difficulty in connection with the assessment of migratory Natives of India visiting the Province without any intention of settling. As a small measure of decentralization, Subdivisional and Township Officers have been invested with certain powers of remission of capitation-tax and *thathameda*. It is satisfactory to learn that in respect of the last-named tax these powers have been exercised with discretion. There is no reason to suppose that this commendation is not applicable also to remissions of capitation-tax.

Special attention continued to be given to the development of the policy for Lower Burma embodied in the Fishery Act and Rules as well as to fishery administration in Upper Burma where the Fishery Act is not yet in force. The appointment of special Fishery Officers known as *Inkunwuns* in the more important Districts has been followed by good results. There was an appreciable increase in the Fishery revenue in both parts of the Province. The Lieutenant-Governor does not think it desirable that the Fishery Act should be extended to Upper Burma until full experience of its working in Lower Burma has been gained. Fisheries in Upper Burma are important and have received increased attention in recent years; but they are not so conspicuously important as in Lower Burma where they are among the most prominent of the local industries and where the revenue involved is very large. In the course of the year, orders were passed in relation to the Mergui pearl fisheries which had been the subject of a special scientific investigation. It has been decided to reserve their customary waters to local divers and to grant leases on application over the waters not included in those limits. The local pearl-fishing industry appears, however, to be declining.

The large increase under the head of royalties on minerals was entirely due to increased activity in the oil-mining industry, more especially in the *Twinzas'* reserves at Twingôn in the Magwe District. Most other heads of revenue of this class were either stationary or shewed a decrease. For the first time, however, royalty was paid on gold produced in the Myitkyina District. The rent paid by the Ruby Mines Company was suspended.

4. Proposals for legislation on several important matters affecting the land owning and cultivating classes which have long been under consideration continued to be discussed during the year. Definite conclusions concerning the necessity or expediency of undertaking legislation to restrict the alienation of land and for the protection of tenants were not attained in the course of the year and have, indeed, not yet been reached. A laborious investigation into the conditions of the rural population in parts of the Irrawaddy Delta was undertaken. It was not completed by the close of the year. The Lieutenant-Governor finds it difficult to elicit any certain inferences from the figures and statements in the Report in connection with the transfer of land. The sale price and the mortgage value of land both increased, a fact which seems to indicate that there has been no deterioration in the value of land as a security. The facts recorded in the Report concerning the condition of tenants and the holding of lands by non-agriculturists in certain Districts are instructive but they cannot be said to be conclusive.

5. The ordinary operations of the Settlement Department are described in the Report. The important points of principle determined during the year were the extension of the normal period of settlements from 15 to 20 years and the gradation of increases of rates imposed in revision Settlements. The rates of land revenue fixed at the time of the first settlements were extremely low and comparatively early revision was desirable. Now that in most Districts of Lower Burma normal rates have been fixed and the share of the State has been more suitably ascertained, the need of frequent revision and of large increase of revenue rates has to a great extent disappeared. It has also been decided that Settlement operations shall be conducted with more deliberation than has been the recent

practice and that at least two years shall be devoted to the examination on revision of any area proposed for re-settlement.

6. Efforts to explore the mineral resources of the Province continued with unabated zeal. So far the oil-winning industry, in which striking developments are recorded, is the only enterprize which has attained conspicuous success. Gold, tin, and lead are being worked in various parts of the Province with varying prospects of good results. There are also indications of the presence of wolfram. On the assumption that some or all of these metals are to be found in paying quantities, the main obstacles in the way of prospectors are the dearness and scarcity of labour and the difficulty of transport. Improvement of communications is one of the pressing needs of the Province which, in the present state of the Provincial finances, it is impossible adequately to supply.

7. The Lieutenant-Governor has much pleasure in recording his high appreciation of the administration of the Departments under the control of the Financial Commissioner by the Hon'ble Mr. F. C. Gates, C.S.I., and the Hon'ble Mr. H. P. Todd-Naylor, C.S.I., C.I.E. His thanks are tendered also to Mr. H. M. S. Mathews, Mr. J. McKenna, and Mr. S. A. Smyth for much useful work in the Departments with which they were severally concerned. His Honour takes the opportunity also of expressing his sense of the value of the long and faithful services of Mr. R. A. Gibson of the Land Records Department who retired soon after the close of the year. To Commissioners and Revenue Officers serving under them the cordial acknowledgments of Government are due for the manner in which they have discharged their many and arduous duties.

By order of the Lieutenant-Governor of Burma,

G. F. ARNOLD,

*Revenue Secretary to the Govt. of Burma.*

# REPORT

ON THE

# LAND REVENUE ADMINISTRATION OF BURMA

**During the year ended the 30th June 1909.**

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## CHAPTER I.

### Introductory.

The Hon'ble Mr. F. C. Gates, C.S.I., I.C.S., was Financial Commissioner throughout the year. He went on leave in February and the Hon'ble Mr. H. P. Todd-Naylor, C.S.I., C.I.E., I.C.S., officiated for the rest of the year.

**Changes in Law, etc.**

2. No Act or Regulation of the Governor-General in Council was passed during the year for Burma only. The Lieutenant-Governor's Legislative Council also passed no measure affecting the Revenue Administration of the Province. The Land Revenue Code for the whole Province has not progressed, and several alterations in the existing law are being dealt with in separate enactments.

**Statutes.**

A Tenancy Bill was introduced but is not yet law, and the enquiries regarding the need of legislation to regul te the alienation of land are not yet complete. Amendments of the Burma Boundaries Act and the Burma Fisheries Act have been introduced since the close of the year, and proposals for legislation have been made to provide for the legal recognition of commural tenure of land in Upper Burma, to modify the extent to which the jurisdiction of Civil Courts in Revenue matters is ousted by Revenue Courts, and to codify the various enactments by which processes are now regulated in various classes of courts.

**Rules.**

Rules for the application of the law relating to extraction of minerals under the Lower Burma Town and Village Lands Act and under the Upper Burma Land and Revenue Regulation were issued ; a rule was added under the Burma Fisheries Act to provide for issue of exclusive leases for pearl fishing and culture ; the rules regarding Civil Stations in Upper Burma were assimilated to those passed last year for Lower Burma, and the matter of licensing revenue agents was placed before the public and revenue officers for opinion. Opinions on the latter question were received, but no further action is proposed, pending decision on some proposals of the Educational Syndicate to alter the examination for pleaders, and to require of them some knowledge of revenue law.

Proposals to alter the rules regarding a record of rights for Upper Burma so as to accord with present practice were submitted. The condition of land tenure in Burma is foreign to the idea of a record of rights in the sense intended by Section 29 of the Upper Burma Land and Revenue Regulation. Consent of the Government of India was obtained to cancel the rules regarding grants of land to retired military policemen in Upper Burma, and to persons willing to import cultivators from congested parts of India.

**Directions and Instructions.**

The Financial Commissioner obtained consent of Government to suspend the issue of *pottas* for five years in the whole of the Irrawaddy Division. A report on the suspension in the Pegu Division is now awaited, but it appears to have been a more satisfactory method of dealing with the first occupation of waste lands than the cumbersome system of *potta* enquiry.

To provide for taking up of land requiring some outlay to render it productive, Deputy Commissioners have been empowered to stay assessment on a new tract for a number of years. In individual cases enquiry will still follow applications for a *potta*, and exemption during years of conversion will be given in such special cases. Ordinarily, land is taken up rapidly without any period of exemption.

Revised Fishery Directions and Forms for Upper Burma were modelled on the Lower Burma Directions and Forms and issued during the year. Now that the Burma Fishery Amendment Bill has become law it will be possible to apply the Burma Fisheries Act, if necessary, to Upper Burma. In the meantime, a Fishery Manual for Lower and Upper Burma was published containing both the Act and the sections of the Upper Burma Land and Revenue Regulation relating to fisheries and the Rules and Directions for each separately. The use in the sea free of charge of scheduled fishing implements was permitted in some districts.

Directions for the Supplementary Survey of Town Lands received the assent of Government and were published early in 1909. The experience gained indicates that they require revision on certain points. The Lower Burma Town and Village Lands Manual has also been published, and the question of Town Lands law in Upper Burma is again under consideration. At present town lands in Upper Burma are administered with some inconvenience under the Upper Burma Land and Revenue Regulation. Directions for the issue of free grants in aid of the construction and repair of private irrigation works in specially precarious tracts were published in November 1908.

Credit of land revenue partly to the head "I—Land Revenue" and partly to Irrigation Heads has caused trouble, and instructions have been issued, but the matter is not yet finally settled. Under the Canals Act instructions for the preparation of the records of minor canals were issued with forms of model proceedings, and records for some minor canals were confirmed and rules for the management notified.

In Settlement procedure the most important changes were alteration of the normal term of a settlement from 15 to 20 years and limitation of enhancements to steps of 50 per cent. of the previous demand. Other minor alterations were made, and revision of settlement instructions generally and radically has occupied the Commissioner of Settlements and Land Records.

Levy of the 10 per cent. cess under the District Cesses and Rural Police Act was stopped in towns under the Lower Burma Town and Village Lands Act, where revenue under the Land and Revenue Act is not levied.

Delegation of powers to deal with Rangoon Town Lands and framing of Rules for disposal of such lands have also been under consideration.

Assessment of Land Revenue on Supplementary Survey, in both Lower and Upper Burma, inside towns and in rural tracts has been regulated heretofore by separate instructions for Upper and Lower Burma and for towns. These orders have now been amalgamated in one Land Records Manual which is now nearly ready for publication.

The consent of the Government of India has been obtained to try tentatively for one year an alteration in the method of credit of land revenue to Government and the cess on it to the District Cess Fund. Hitherto each payment of cess-bearing revenue, though collected on one assessment roll and one tax-ticket with the cess, has been credited to the Treasury on two chalans—one for revenue and one for cess. This method means double writing of chalans and double entry in registers and accounts of amounts which are frequently fractional. The revised method is to credit the amounts on one chalan of a special kind and to make at the end of the month a book-adjustment of the 1-11th due to the Cess

Fund. As the saving of labour will be immense and the chance of errors small it is hoped that the trial will be a success. The only alteration in revenue accounts necessary in consequence has been the separation from the sub-head (1) Land Revenue of 3 minor kinds of revenue on which cess is not leviable.

3. The demand of current land revenue reached the figure it should have reached with even progression if the year before had not been a bad year. The amount was Rs. 4,15,31,888. Figures for the last nine years are given in the margin in round lakhs. The arrear demand was Rs. 1,46,212 and the gross demand was Rs. 4,16,78,100. Remissions also were exceptionally low, amounting to only Rs. 2,50 042, of which land revenue accounted for Rs. 1,04,651; capitation-tax for Rs. 79,071, *Thathameda* for Rs. 40,121, Land rate in lieu of capitation-tax Rs. 1,934, and Fishery revenue for Rs. 24,265. The increase over last year is Rs. 21,00,000 and over the year before Rs. 20,00,000. The average annual increase is nearly twelve lakhs, but the tendency is for increases to occur in waves with a period of four or five years.

| Total Demand, Collections, Outstandings, etc. | | |
|---|---|---|
| 1909 | ... | Rs. 4 15,00,000 |
| 1908 | ... | „ 3,94,00,000 |
| 1907 | ... | „ 3,95,00,000 |
| 1906 | ... | „ 3,92,00,000 |
| 1905 | ... | „ 3,88,00,000 |
| 1904 | .. | „ 3,63,00,000 |
| 1903 | ... | „ 3,45,00,000 |
| 1902 | ... | „ 3,40,00,000 |
| 1901 | ... | „ 3,22,00,000 |

Against current demand of 415·32 lakhs the collections amounted to 412·64 lakhs, or 99 per cent. of the demand. The most remarkable result was attained under Ordinary Land Revenue, where a demand of 262·31 lakhs resulted in a collection of 261·22 lakhs, remission of 1·05 and ·04 outstanding. The outstandings for the Province under all heads of Land Revenue amounted to only Rs. 17,413 or in other words ·04 per cent. remained unaccounted for at the end of the year. The following districts each showed increases in Ordinary Land Revenue Demand alone, of over a lakh:—Pyapôn 1·81, Mandalay 1·03, Shwebo 1·05, Sagaing 1·58, Lower Chindwin 1·08, Meiktila 1·55, and Myingyan 1·54 lakhs. In the first three the increases were due to settlement; in the last four the increases really represent the normal demand in a good year.

# CHAPTER II.

## Ordinary Revenue.

LAND REVENUE.

Area assessed and revenue demand.

*Statement I, columns 2, 3 and 4, page 45.*

4. The demand of revenue assessed during the year rose by Rs. 12,48,690 to Rs. 2,62,31,361. The increase is almost exactly the average increase for the decade, and may be considered normal. It would no doubt have been greater except that a good year following bad years is not utilised to full advantage because lands which it just pays to work are left alone after bad years and resorted to again after good years. So that unless there are two good years in succession but little benefit is derived from the encouragement of good years. Every good year, however stimulates energy and provides the wherewithal to extend cultivation.

Every district, except Sandoway and Rangoon Town, shows an increase in area assessed, and every district except Mergui and Kyauksè, shows an increase in demand. Every district except Kyauksè shows an increase in collections. Kyauksè's decrease is only apparent in consequence of adjustments of irrigation dues.

Central Rice Tract.

*Thatôn.*
*Pegu.*
*Hanthawaddy.*
*Tharrawaddy.*
*Toungoo.*
*Prome.*

In the six districts of the Central Rice Tract the area assessed increased by 100,114 acres of which 43,898 acres were in the Thatôn District. The increase in Pegu was little more than in Hanthawaddy; Tharrawaddy and Toungoo were nearly equal. Prome, being in a lighter rainfall tract, is not similarly situated. Increase in area assessed, though not in the Deputy Commissioner's opinion, the most fruitful source of increased revenue in Hanthawaddy, still makes the total area now assessed 2,000 acres more than has ever been assessed before. There is little unoccupied culturable land available now in Hanthawaddy, and the Deputy Commissioner points to the much larger proportionate increase in demand and collections, and explains that expansion of revenue in Hanthawaddy will in future be in the way of premia on leases, largely for residential and industrial purposes, and in the way of rents at Rs. 30 and over for valuable lands in the Government estate near Rangoon, where no more land can now be permanently alienated from Government. The management of this large Government estate involves a great deal of close attention by the superior officers of the Land Records Department, but the greater part of it can only be done by the Deputy Commissioner personally.

Pegu shows an increase in area assessed slightly more than half that of last year, but it is practically all due to extension of cultivation without any period of exemption. The Commissioner disagreeing with the Deputy Commissioner thinks there is still room for expansion, and in particular indicates an area north of the Pegu-Martaban Railway which might be cultivated if the Railway Company opened larger waterways to obviate flooding. The question of insufficient waterway provided in railway embankments has come up more frequently of recent years, and Government will be moved to hold an investigation into the truth of the alleged inadequacy of waterway.

The increase in Tharrawaddy is attributed to absence of inundation and to timely rainfall, but as the area assessed exceeds all previous records by nearly 10,000 acres, it is apparent that extension of cultivation fostered by rainfall is the real reason of the increase over last year, and that it is not merely a reversion to previous years' figures.

In Prome the increase is small, but has been steadily maintained over a number of years. The rainfall is not so steady or certain as in the other districts of this tract.

The smaller increase in Pegu and larger increases in Tharrawaddy, Toungoo, and Thatôn are consistent with the theory expressed last year that the areas

nearest the cooly-importing mill centres get filled up first, and that cultivation then spreads most rapidly along the lines of communication.

Hanthawaddy, Pegu and Tharrawaddy are served by three, two and two railway lines respectively and Toungoo and Thatôn by one each. The Thatôn line is the newest and the increase in area assessed is 43,898 acres, of which the greater part is due to ordinary extension of cultivation, but part to greater accuracy of survey by the Special Revision Survey Party.

**Delta Tract.**
*Pyapôn.*
*Bassein.*

The five districts of the Delta tract added between them 64,200 acres under assessment and Rs. 3,81,789 in collections. The increase in assessed area is 12,800 per district against 5,000 last year. The increased collections represent Rs. 5·95 per added acre assessed, which is explained by the increase of rates in Pyapôn under the new settlements, and in part of Bassein District where intermediate rates expired. Nearly 16,000 acres of new land were assessed in Bassein, which shows that here at least there has been no check to expansion.

*Henzada.*

Henzada suffered from the breaching of the Myanaung embankment in 1903, and the rate of increase is again less marked here than in other districts of the tract. The Deputy Commissioner thinks that more land is wanted than is available and the drainage of a large swamp area near the Kyangyin extension railway is being considered.

*Myaungmya.*

In Myaungmya the average extension of cultivation for the last five years was more than maintained, and the increase in revenue works out to Rs. 3·41 per acre on this added acreage.

*Ma-ubin.*

Last year the area assessed in Ma-ubin decreased by 15,649 acres, of which 10,906 were due to restriction of cultivation near fisheries. That policy has now been modified, and 1,000 acres were re-assessed. Nearly 10,000 acres of other land also came under assessment.

*Pyapôn.*

In Pyapôn the increase of Rs. 1,80,727 was due in part to assessment of 10,805 acres of new land (about Rs. 40,000) but mainly to enhanced rates of land revenue on settlement.

A flood-resisting variety of paddy (*tadaungbo*) is being cultivated more and more widely in the delta and elsewhere in Lower Burma. It is reaped in October and November before the water has dried off the fields, and before annual supplementary survey can begin. It is also cultivated as a catch crop by people who have no attachment to the land, and who frequently disappear immediately after the crop is reaped. The Deputy Commissioner, Ma-ubin, reports that a good deal of revenue has to be struck off as irrecoverable on this account, and prophesies that more will have to be so struck off in future years, as cultivation of these early varieties extends. He suggests earlier collection or security. The Commissioner points out that earlier collection would mean assessment before supplementary survey, and the taking of security would be difficult and would discourage the cultivation of such paddy instead of encouraging it as desired. The Financial Commissioner will seek out a method.

**Dry Zone.**
*Pakôkku.*
*Minbu.*
*Magwe.*
*Sagaing.*
*Lower Chindwin*
*Meiktila.*
*Yamèthin.*
*Myingyan.*

In the dry zone the year was generally favourable and following two bad years the land revenue demand increased by Rs. 7,51,550. Pakôkku, Minbu, Meiktila and the Lower Chindwin Districts are not yet under settlement, and in Myingyan the settlement was summary. The three regularly settled districts show increases of area assessed amounting to 276,626 acres, of which 183,173 acres were in Sagaing. This district illustrates the futility of making comparisons between year and year. The area assessed last year was 228,816 against 411,989 acres in the year of report. Before 1908, the area assessed had declined every year since settlement began in 1904. In thousands of acres the figures are 467, 447, 406, and 404. The figure for this year is, therefore, no more than a partial recovery. The revenue collected is also some Rs. 70,000 below that collected in 1904. The reason for this steady decline has remained without explanation under shadow of congratulations on the partial recovery.

Magwe adds another 27,275 acres to its increase last year of 62,379 acres. The Commissioner thinks that on the area still uncultivated it will be better to preserve forest than to extend cultivation.

The dry zone portion of Yamèthin added 65,498 acres to its assessed area but the rice tract part (southern Pyinmana) added only 680 acres. The collections in the upper part increased only by Rs. 45,726, and that in the lower part by Rs. 15,260. The discrepancy is not explained, but frauds by Revenue Surveyors were discovered which resulted in non-assessment of some Rs. 10,000.

Last year it was mentioned that in Myingyan 198,000 acres had gone out of bearing in three years. This year 196,644 acres or practically the whole of it, has matured and been assessed. Extension of ground-nut cultivation and a favourable year for *jowar* and Indian corn are the reasons for the improvement. Cultivation of *mayin* and *kaukyin* decreases in a year favourable to the main crop.

In general, therefore, the year was as good as but no better than the best of previous years. Expansion from year to year is not possible when perhaps half the area cultivated matures a full crop only once in three or four years and in two wholly fails.

In the irrigated districts the season was favourable and the yield of land revenue in Shwebo District anticipated at settlement has now nearly been realised. In Mandalay the assessed area increased only by 12,445 acres, and the area under cultivation increased only by 2,046 acres. On the other hand, the demand increased by Rs. 1,02,894, or Rs. 8·27 per acre. The rates of land revenue even in the canal tract are not so high as that and the disproportion must be due to some other cause. The average revenue per acre assessed is Rs. 4·9.

**Irrigated Tract.**
*Mandalay.*

In Shwebo the late rains were unfavourable, and excluding the canal area only 54 per cent. of the cropped area at settlement came under assessment as against 37 per cent. the year before. Including Irrigation share the land revenue demand of the district amounted to Rs. 8,50,797, of which Rs. 3,63,057 was the land revenue share.

*Shwebo.*

In Kyaukse the area assessed increased by 27,249 acres and the total demand reached Rs. 8,18,960 against Rs. 7,57,666 for the previous year. Of the total demand the share credited to Irrigation was Rs. 6,23,946, leaving Rs. 1,95,014 as the land revenue share. Last year's figure included the Irrigation share.

*Kyaukse.*

In these five districts the season was good throughout and cultivation expanded generally. The late rains caused some damage in the Ruby Mines District. In Katha, the only district in this tract which is under Supplementary Survey, the area assessed increased by 22,933 acres to 180,436. In the Upper Chindwin District the area assessed in column 2 of Statement I refers to the Mingin Subdivision only, but the revenue refers to the whole district. The revenue for Mingin Subdivision amounted to Rs. 35,980 against Rs. 30,947 in the previous year. Cultivation is said to be expanding rapidly. Assessment at a proportion of the outturn is said to be unsatisfactory because check by officers involves much time with very little result, and in the end check really means accepting the elders' measurements or adding to it a percentage, and because in either case it affords an inducement to the people to under-estimate, and it is even suggested that *Thamadi lugyis** leave a margin for percentage additions by the checking officers. The Deputy Commissioner advises a summary settlement. The Mingin Subdivision was settled in 1901-02 and the Financial Commissioner has already ordered an enquiry to be held whether a summary settlement should not be made of other parts of the district. The Commissioner favours it. Proposals will be submitted to Government as early as possible.

**Northern Frontier Tract.**
*Bhamo.*
*Myitkyina.*
*Ruby Mines.*
*Katha.*
*Upper Chindwin.*

Calculation of outturn as the basis of assessment was found unsatisfactory elsewhere also, and in Bhamo, Government has agreed to try a method by which the

* Elders of a neighbourhood chosen for settlement of local affairs.

outturn per village is calculated at intervals by rough measurements and crop-cuttings, and the lump assessment on the village is then distributed among the cultivators by elders. The Deputy Commissioner, Bhamo (Mr. G. W. Dawson), remarks that "the acre rate of Rs. 1-8-0 has always been less profitable to "Government than the outturn rate," and the Commissioner adds that there will be a great increase in the receipts of revenue which has always been due but has not been got.

The method appears peculiarly well suited to districts where the "communal tenure" has not died out, and the possibility of extending it to other unsettled tracts will be considered.

*Katha.*
*Ruby Mines.*
*Myitkyina.*
*Upper Chindwin.*

In Katha, 15,831 acres were brought under settlement rates with an increase in revenue of Rs. 32,100. Of this, 2,264 acres were newly surveyed within *kwin* boundaries and 7,102 were added outside existing *kwins*. The total increase in the revenue demand in the district was Rs. 52,878, and of this Rs. 5,991 were due to survey; Rs. 33,486 were due to extension of cultivation, and the balance was due to enhanced assessment at settlement rates. In the Ruby Mines District an increase of land revenue and extension of cultivation was reported, chiefly in the Thabeitkyin Subdivision, where the people are leaving the timber trade and taking to agriculture. In Myitkyina, as in the Ruby Mines and the Upper Chindwin Districts, assessment is partly on the outturn and partly at an acre rate. Increase of demand in the outturn tracts amounted to Rs. 8,284 in Myitkyina, and was due to better checking and to expansion in cultivation chiefly in the Nanyin valley of the Mogaung Township. In Katha the extensions are reported to be chiefly in the Mohnyin valley of the Mawlu Township and in the Kawlin Township. Here, too, a start has been made in the rough measurement by chain of *yas**, instead of the imposition of an all-round assessment at Rs. 2-8 per *ya* irrespective of area.

**Arakan Seaboard.**

*Akyab.*
*Northern Arakan.*
*Kyaukpyu.*
*Sandoway.*

Akyab returns an increase of assessed area of 10,245 acres and an increase of revenue nearly five times this amount. Two-fifths of the increase in revenue is attributed to survey, one-third to the assessment of extended areas, and the rest to assessment for the first time of *potta* land and to the enhancement of rates on waste land grants. In Northern Arakan the increase in revenue was not as great as in other districts, and the Deputy Commissioner attributes it to the fact that he is the only checking officer, and that with his other multifarious duties he has no time to attend to this. The Commissioner will no doubt approach Government in the matter if he considers reform necessary. In Kyaukpyu District survey accounted for an increase of 4,069 acres, extension of cultivation for an increase of 1,199 acres and 1,216 acres of *potta* lands came under assessment on expiry of the period of exemption. The Deputy Commissioner of Sandoway explains that the area under assessment last year should have been 78,072 acres. The area this year is 77,418, showing a decrease of 654 acres. The decrease is attributed to restriction of *taungya* † cutting owing to reservation of forests in areas where *pyinkado* ‡ is plentiful. Of ordinary cultivation, 1,046 acres were added to the area previously assessed. Rates of assessments were revised in 99 *kwins*, but the increase in revenue is not equal to the amount expected on this account only. The reason is that *dhani* § gardens in these *kwins* were assessed at the old rate of Re. 1-12 an acre instead of at the newly sanctioned rate of Rs. 3. The Commissioner has asked the Superintendent of Land Records to explain. But when all this has been taken into account, Sandoway District seems to be far behind other districts in Burma, and no explanation of the general stagnation is given.

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* Plots of upland cultivation. | † Hill-side cultivation.

‡ *Xylia Dolabriformis.* | § *Nipa fruticans.*

**Tenasserim Seaboard.**

*Amherst. Tavoy. Mergui.*

The outstanding feature in this tract is the increase in Amherst District of 33,207 acres assessed and Rs. 94,280 in the revenue demand; 104,332 acres have been added to the area assessed in five years. The increase this year is largely due to revision of survey and to the introduction of supplementary survey into 170 square miles of the unsettled tracts. The greatest increase of revenue occurred in the Mudôn and Chaungzôn Townships. Area assessed and revenue in Tavoy and Mergui Districts are practically stationary. The decrease in revenue demand in the latter district was due to the reduction of rates sanctioned by the Government of India.

*Thayetmyo.*

Thayetmyo District is on the borders between the Central Rice tract and the Dry Zone, and partakes in part of the characteristics of each but wholly of neither. For the most part only matured areas are assessed, and the small increases are due to a slightly more favourable year.

In general, the year in both Upper and Lower Burma was very favourable, and has no doubt given a stimulus to cultivation which will return much greater results in extensions of cultivation and in revenue demand in the current year than in the year under record. Full benefit of a climatically favourable year is not derived unless a similarly favourable year follows. There is a large area of land in Burma which can only be cultivated to success in a year of even and copious rainfall, but is not, as a matter of fact, cultivated fully in the first favourable year. It is cultivated fully in the year following the favourable year, and if that year too is favourable, the increase is usually exceptionally large.

**Remissions.**

*Statement I, columns 5 and 6, page 45.*

*Ma-ubin.*

5. Remissions of revenue amounted to only Rs. 1,04,651 against Rs. 1,88,882 in the previous year. This represents only ·4 per cent. of the current demand. It is the smallest remission reported since 1902, and in that year the demand was Rs. 1,97,00,000 only, and the outstanding was much larger than now reported. Hanthawaddy District again heads the list, but some other districts show amounts larger in proportion to the demand. The remissions were exceptionally low in the Akyab District and in the Pakôkku, Magwe, Minbu, Sagaing, Lower Chindwin, and Myingyan Districts. In Akyab only Rs. 70 were remitted out of a demand of 18 lakhs (Rs. 18,20,895). There were no outstandings. Twenty-one districts remitted less than Rs. 1,000 each. The large remissions in Ma-ubin District, though the smallest recorded since the formation of the district in 1903, are due to cultivators absconding, as noted below. The amount struck off as erroneously assessed was only Rs. 158, and the bulk of the remission, nearly Rs. 17,000, was struck off as irrecoverable. The Irrawaddy Division generally as well as the Pegu District suffers from absconders.

*Hanthawaddy.*

In Hanthawaddy, of the total remission of Rs. 23,523, Rs. 14,822 was remitted owing to failure of crops, Rs. 7,130 was struck off as irrecoverable and Rs. 1,571 was erroneously assessed. In the year previous the amounts struck off for the first two causes were almost the same as in the year of report, but the fall in the total is accounted for by a remission of Rs. 16,812 on account of erroneous assessment of fallows. There was no remission on this account in the year of report. The Deputy Commissioner remarks that this fact shows the ready responsiveness of the administration of the district to the strengthening of the Revenue and Land Records Departments. The confused state of the revenue administration of this district reported last year is now attributed very largely to the fact of these errors in fallow remissions. Fallow rates were not sanctioned until after the rolls had been prepared, with the result that the full demand was made on cultivators who refused to pay, and supplementary assessment rolls had to be made out with consequent complication of revenue accounts.

*Pegu.*

In the Pegu District Rs. 11,157 were remitted as irrecoverable. Remissions in this district were really far less than the remissions in the year previous, because to the amount then reported must be added a sum of Rs. 18,241 due from nine *kwins* which were not

assessed on account of destruction by floods. The total amount struck off as irrecoverable in Lower Burma was Rs. 60,545; Rs. 7,515 were erroneously assessed and true remissions on account of crop failure amounted to Rs. 18,985 only. In Bassein there was no remission on account of erroneous assessment, and the remission was mostly due to sums due from squatters on waste lands who absconded in this way.

*Bassein.*

In Henzada there was an erroneous assessment which accounted for Rs. 1,188 of the total remission. In this district Rs. 1,873 proved irrecoverable. In Myaungmya Rs. 4,827 proved to be irrecoverable.

*Henzada.*

*Myaungmya.*

The Deputy Commissioner of Ma-ubin remarks that the earlier the revenue is demanded the fewer are the remissions, which, in a case like the present, means the less irrecoverable. Most of the main crop assessment, which forms the bulk of the revenue included in Statement I, is assessed in February and collected in March. It is just at this time that the cultivators have in their hands the greater part of the proceeds of the year's labour. If they are able to pay at all, they can pay at this time; if they cannot pay at all, the sooner they get remission the better. If they can pay, the sooner it is demanded the more likely is the Government to get its full due. It is therefore a kindness and not a hardship to insist on prompt payment of land revenue.

In Thatôn part of the Rs. 4,432 struck off as irrecoverable was due to errors in revision survey in the matter of holding-marking, and part was also due to what the Commissioner describes as "a move in the land-grabbing game;" a small quantity of grain is scattered over a large area without ploughing in order to establish a claim to the land. It may be observed, however, that the outturn was so small that the revenue could not be paid and therefore no claim to the land would be established.

*Thatôn.*

Ravages of rats in the Pa-an Township accounted for Rs. 2,229 remitted; Rs. 3,387 proved irrecoverable in the Amherst District. This, too, was chiefly due from speculators in land who succeeded in obtaining grants a few years ago and have disappeared now that the grants are assessed to revenue.

*Amherst.*

In Upper Burma remissions are unimportant, but the general decrease is due to a favourable year. Very little of the total remission in Upper Burma was due to failure to recover revenue payable.

The decrease in remissions in Upper Burma in the year of report following so bad a year as last year shows what large powers of recuperation exist among the agricultural classes of Burma.

In Kyauksè the greater part of the remission was due to destruction by floods in November. No revenue was struck off as irrecoverable. The same floods affected the Meiktila District, but here only three hundred and thirty odd rupees were remitted on account of floods. Remissions recorded against Yamèthin included remissions of revenue which would otherwise be creditable to the Irrigation Department, but the amount is very small. In this paragraph the Deputy Commissioner of Pegu points once more to the repeated allegation that large areas of land are going out of cultivation owing to floods which are alleged to be due to provision of insufficient waterway through railway embankments. Last year the Financial Commissioner addressed the Local Government in the same matter in connection with the Mu Valley Railway and the Bassein-Henzada Railway. Since the year of report there have been serious floods in the Pegu District, between the Pakaing Bund and the Pegu-Martaban Railway, and the question deserves serious attention.

*Kyauksé.*

*Meiktila.*

*Yamèthin.*

Of outstandings, amounting to Rs. 96,921 left over from last year for collection, Rs. 35,584 were remitted and Rs. 61,337 were collected.

**Land Revenue Collections and Outstandings.**
*Statement I, columns 7, 8, and 9. page 45.*

6. The outstandings for this year were only Rs. 4,419 for the whole of Burma, or ·02 per cent. on the total demand.

Eighteen districts against fifteen last year return a clean bill, and no district had more than Rs. 800 outstanding. This result is no doubt due in part to reminders issued by the Financial Commissioner in February and March, enjoining prompt assessment and early collection of revenue before the end of the financial year. Akyab again for the third year in succession had no outstandings at the close of the year, but the most remarkable feature of the report is Hanthawaddy's success in accounting before the 30th of June for Rs. 36,99,000 of current demand and Rs. 36,000 of arrear demand. Pegu also returns no outstandings, and these three districts are, with Myaungmya and Pyapôn, the heaviest in the whole of Burma. The results are highly creditable to the Deputy Commissioners concerned, *viz.*, Major Townsend, Mr Webb and Major Obbard, and the officers under them. On the 31st of March the amount outstanding for the whole of Burma amounted to only Rs. 7,34,740. The revenue was collected earlier than ever before, in spite of the fact that the price of paddy was low in comparison with recent years, which, no doubt, induced cultivators to defer selling as late as possible. The outstanding in Kyaukpyu was attributed to the death of a circle headman, to the illness of a Subdivisional Officer, and to the attention of one Township Officer being occupied by a murder enquiry. It is accidents of this kind which cause variations from year to year in the amount of one assessment of land revenue which is collected in the financial year. Two headmen were convicted for embezzling money in this district. Experience consistently shows that the less time headmen are given in which to collect their revenue the fewer are the cases of embezzlement. If a headman is allowed to retain Government money in his hands for any length of time it is often found that some of it at least has been frittered away. Collections in Hanthawaddy have increased by Rs. 2·44 lakhs in four years. It is worthy of note that of the Rs. 28·92 lakhs collected in March, Rs. 25·08 lakhs were remitted to the headquarters treasury in currency notes. The Deputy Commissioner has, therefore, suggested a modification of the escort rules. Some of the currency notes were sent by post in two halves, but the labour of pasting them together proved beyond the capacity of the Treasury office, and clerks from the Registration Department had to be enlisted to assist. Collection of revenue from Chetty landowners is difficult, because the Chetty prefers to retain the amount payable as revenue for the two or three months before auctions of land actually take place, and pay at the last moment as the interest derived in that time amply recompenses him for the small costs of recovery by process. In 1906-07 the Township Officer, Kawa, Maung Po Nu, met this difficulty by informing the land owners that he did not propose to proceed in the first instance against the land, but to arrest and imprison the defaulter. The threat sufficed, no one was imprisoned, and the revenue was completely collected before the end of March. The Deputy Commissioner of Hanthawaddy remarks that the new procedure sanctioned by the Government of India for credit of revenue and cess on one chalan is equal to the doubling of the revenue staff of the office for the two months of March and April. It halves the number of chalans which have to be written and halves the number of entries in accounts, and in this way halves the chance of error.

*Akyab.*
*Hanthawaddy.*

*Pegu.*

*Kyaukpyu.*

The outstandings at the end of the year in no district call for adverse comment, but the following remarks are of interest. Next to Tharrawaddy, the largest outstanding was in the Upper Chindwin, and was due to the delay in issuing rolls on account of introduction of the new system under which calculations of revenue have to be checked in the *Akunwun's* office. Under the old system the Headman entered the outturn in the roll, the Township Officer added the rate, that is the market price of paddy, and the revenue was not shown at all, but was calculated by the Headman on the

*Upper Chindwin.*

return of the rolls to him, and was then entered on the tax ticket. The Deputy Commissioner recommends issue of a printed form of rolls with instructions.

*Minbu.*
*Thayetmyo.*
*Prome.*
*Thatôn.*

In Minbu, Thayetmyo, and Prome supplementary rolls were received near the close of the year, and in the first named district they were not received from the land records office until about the middle of June. The outstandings in Thatôn were paid in a few days after the close of the year, and delay was due to a mistake in a township office where a clerk noted "paid" against an entry in the list of outstandings. Nearly two-thirds of the amount outstanding in Pyapôn was due by an absentee landlord whose influence was sufficient to prevent an adequate price being offered at the auction of the land. The revenue was eventually recovered from the landlord, but with difficulty. This was clearly a case in which process should have been issued against the person of the defaulter. In Myaungmya the outstanding was due to delay in disposal of remission cases.

*Pyapôn.*

*Myaungmya.*
*Tharrawaddy.*
*Rangoon Town.*

The outstandings in Tharrawaddy were all covered by revenue recovery proceedings. In Rangoon Town the outstandings were due to land required by the Port Commissioners who disputed liability to pay revenue.

7. The concession given in Rule 77A, relieving agriculturists from the obligation to apply in advance for fallow rates, was extended to certain other areas in districts of the Tenasserim seaboard, and in Tharrawaddy and in Thatôn. In Akyab 77,529 acres were assessed at the full rate and 1,005 acres at an intermediate rate. In Sandoway District most of the fallow land is said to be fallowed regularly every year for the purpose of grazing cattle in *kwins* where there is no waste land left. The cultivators are said to be too lazy to apply for fallow rates. In Hanthawaddy, the Deputy Commissioner notes with satisfaction that the demand was made at an intermediate or at the two-anna rate in the original assessment rolls, and thus was the necessity of *plus* and *minus* statements obviated. Three thousand three hundred and sixteen acres were assessed at intermediate rates and 32,528 at full rates in Hanthawaddy. Five hundred and forty acres were assessed at an intermediate rate in the Pegu District. Seventy acres were assessed at an intermediate rate in the Bassein District, 383 acres in Henzada, and 3,421 acres in Myaungmya. The administration of fallow rate as reported from Myaungmya has not satisfied the Commissioner who is asking for an explanation. It is said that non-cultivating owners had benefited by the concession contained in Rule 77A.

**Fallow rates.**

*Tharrawaddy.*
*Amherst.*
*Akyab.*
*Sandoway.*
*Hanthawaddy.*
*Pegu.*
*Bassein.*
*Henzada.*
*Myaungmya.*
*Thatôn.*

The increase in the fallow area assessed at full rate in the Thatôn District is largely due to empowering surveyors to assess at full rates in 42 *kwins*. The Deputy Commissioner doubted whether cultivators generally have received full relief from fallow rates, and a notice was widely issued explaining the way in which fallow rate might be obtained. No instance is reported from Thatôn of revenue surveyors giving fallow rates where they were not due.

# CHAPTER III.

## Capitation-tax, Thathameda and Land Rate.

**Number of persons assessed, demand, etc.**
*Statement III-A. Page 46.*

8. The number of persons assessed increased by 41,038 against an increase of *37,942 reported last year. The largest increases are in Akyab, Hanthawaddy and Pegu; but seven other districts show substantial increases. Kyaukpyu, Myaungmya and Thayetmyo return the only large decreases. In Akyab the same reason for increase is given, namely, better checking and assessing of Chittagonian coolies at the time of their return home. No opposition whatever to the payment of the tax by Chittagonian immigrants was experienced though attempts at evasion are numerous. The Deputy Commissioner thinks that a large number still escape taxation as a period of ten days' notice is always sufficient to enable them to effect a disappearance. In Hanthawaddy the increase in assessees is held to be no measure of the increase of population, but merely a response in revenue to more adequate staff. In Pegu, on the other hand, the increase is attributed to natural increase in population and is most marked in the railway towns in the north of the district. The remark in last year's Revenue Administration Report that the decrease in demand in Prome was not proportionate to the decrease in the number of assessees elicited the fact that the number of persons assessed should have been given as 68,257 instead of 70,281. In Bassein the attention of checking officers was specially directed to villages where a decrease in the number of assessees was shown in the original assessment rolls. The increase is really greater than would appear, because 500 employees of two rice-mills assessed last year were this year exempted because the mills were included within Municipal limits. The increase in Henzada is attributed to the construction of the Henzada-Kyangin Railway.

*Akyab.*

*Hanthawaddy.*

*Pegu.*

*Prome.*

*Bassein.*

*Henzada.*

The Deputy Commissioner of Myaungmya reports that figures of the previous year are untrustworthy, and believes that the tax is very imperfectly assessed. The Commissioner remarks that the supplementary rolls are inaccurately prepared as the headmen are content with collection on blank tax tickets. He is reminded that issue of blank tickets is susceptible of check with supplementary rolls in the *Akunwun's* office. The decrease in Myaungmya is not otherwise explained, but the Deputy Commissioner has issued a circular to headmen and instructions to Township Officers, which have, it is said, resulted in an increase for the current year.

*Myaungmya.*

The Officiating Financial Commissioner must take exception to the procedure of the Deputy Commissioner, Ma-ubin, who fixed a demand to be collected on blank tickets from each township. Mr. Todd-Naylor distrusts the possibility of the Deputy Commissioner knowing the approximate number of people in any township who have escaped inclusion in an original assessment roll. But there is no doubt truth in the remark that the gradual decrease in the number of assessees since 1906 was due to bad assessment and not to decrease of persons liable. The *Akunwun* of Thatôn directed the Deputy Commissioner's attention to the custom by which servants of officers and establishments of the Municipality were not assessed to capitation-tax, and he himself collected Rs. 1,344 on this account. The employees of a rice-mill near

*Ma-ubin.*

*Thatôn.*

* Revised figures.

Martaban were also assessed for the first time. The proximity of Moulmein Town, where capitation-tax is not levied, is said to cause difficulty, and the assessment on blank tickets of inhabitants of Moulmein found in the district operates harshly in the case of casual visitors from Moulmein.

The proposal to alter procedure for collection from railway employees will no doubt be submitted by the Commissioner of Tenasserim separately. In

*Amherst.* Amherst the increase is less than is justified by the increase in area assessed, and it is noteworthy that the checking by Subdivisional Officers was inadequate. The decrease in the number of persons assessed in the Kyaukpyu District is said to be due to a fall in

*Kyaukpyu.* the number of Chittagonian coolies who go to the district for work. The Deputy Commissioner says that they were all assessed in the Akyab District through which they passed to reach Kyaukpyu. As many assessees are said to escape in Akyab District, it is remarkable that none of those who escape should go to Kyaukpyu. Emigration from the district is also given as a reason for the decrease. The explanations do not seem adequate. A more plausible reason is that revenue is collected by *taik-thugyis* and not by village headmen, and therefore collection on blank tickets is less widespread.

In Thayetmyo the decrease in numbers assessed is due to migration to

*Thayetmyo.* the neighbouring districts of Prome, Henzada and Toungoo, chiefly from the Allanmyo Township. Only in Mindôn Township is an increase reported. Proposals are pending to adjust more equitably rates of capitation-tax in the bordering districts of Thayetmyo and Toungoo and Prome and Tharrawaddy and Pegu. Demand and collections followed approximately the variations in numbers of persons assessed.

The outstandings were Rs. 464 for the Province from three districts. The

**Outstandings.**
*Hanthawaddy.* outstanding against Hanthawaddy is reduced from Rs. 875 last year to Rs. 123 in the year of report. Outstandings shown against Railway employés are neglected. The outstandings related to a defalcation by a headman in respect of which a proposal to strike off the amount due as irrecoverable had already been submitted to the Financial Commissioner. The Deputy Commissioner of Hanthawaddy again reports difficulty in collection of capitation-tax resulting from the large proportion of natives of India resident within the district. In particular collection of tax from employees of factories has attracted attention. Transliteration of names into Burmese for assessment by Burman headmen causes difficulty in identification, and the Deputy Commissioner is endeavouring to arrange with the managers of all factories to collect the tax directly from their own employees. The principle has been accepted by the Financial Commissioner and is being employed in other districts also. Applications chiefly from Burmese landowners were received by the Deputy Commissioner of Hanthawaddy asking that natives of India might be relieved of capitation-tax so that the landholders might more easily be able to get labour to work their lands. The Burman cooly finds it much more difficult to escape assessment than a migratory native of India, and the omission to assess the latter acts as a bounty on Indian labour.

Remissions of capitation-tax show a considerable decrease over the figure

**Remissions.** recorded last year, but the demand and collections do not show an increase proportionate to the increase in land cultivated or to the numbers of immigrants from Upper Burma and from India who are supposed to be flocking into Lower Burma. Amounts collected on blank tickets increased in those districts where natives of India were attracted to commercial centres, but by far the largest amount collected in this way in any one district is Rs. 1,27,596 reported from Akyab. The gates from India into the Akyab District are narrow and no doubt it is easier to control assessment on immigrants in that district than it is in districts of the Delta which are accessible by an infinity of routes in all directions.

**Collections.** Collections, excluding collections on blank tickets, were 90·18 per cent. of the demand.

Capitation-tax was remitted in the village of Natchaung in the Akyab District as a reward for bravery in resisting dacoits. Sub-divisional Officers and Township Officers in Akyab collected nearly Rs. 15,000 on blank tickets. As the collection of capitation-tax in Akyab District was probably better than in any other district of Burma, it is interesting to note that over 60 per cent. of the rolls were checked by Township Officers and of these, 12 per cent. were subsequently checked by Subdivisional Officers and the Deputy Commissioner. But subsequent checks revealed no omissions.

*Akyab.*

Headmen in Northern Arakan are not allowed to show anyone as an exemptee, but persons entitled to exemption have to appear before the Deputy Commissioner at headquarters or on tour. The Deputy Commissioner reports that many people escape and that the inhabitants are not so poor that they cannot pay the tax with ease. In Kyaukpyu, cholera and small-pox and scarcity of rice are said to have impoverished the people, but only Rs 1,782 were struck off as irrecoverable, and the balance was remitted as erroneously assessed. Reduced rates of capitation-tax have been sanctioned by Government in the Kyaukpyu and Ramree Townships and will come into force this year. In Sandoway it is said that village headmen do not like to enter the names of temporary residents or of young men who have recently become assessable, and yet that it is rare to find permanent residents omitted. Checking of rolls led to an increase in demand of Rs. 1,457 more than the final demand of last year. Rupees 1,087 less than the year previously were remitted on account, it is said, of the refusal to remit from confirmed opium consumers. Sixty-seven per cent. of the rolls were checked by Township Officers and Rs. 604 were collected on blank tickets.

*Northern Arakan.*

*Kyaukpyu.*

*Sandoway.*

Ninety-four per cent. of the rolls in Pegu District were checked by Subdivisional and Township Officers, and Rs. 77,776 were collected on blank tickets. Compared with this, a check of 29 per cent. of the rolls and a collection of Rs. 5,117 in Tharrawaddy are unsatisfactory.

*Pegu.*

*Tharrawaddy.*

Two hundred and ninety-two out of 493 rolls were checked by Subdivisional Officers and Township Officers in Prome District and Rs. 4,266 were added to the collections. The total amount collected on blank tickets was Rs. 14,587 against Rs. 13,140, which is now reported as the correct figure for last year. The small amount collected in Tharrawaddy is thus emphasized. Forty-three per cent. of the rolls were checked in Bassein, 60 per cent. in Henzada, 39 per cent. in Myaungmya, 72 per cent. in Ma-ubin, and only about six per cent. in Pyapôn.

*Prome.*

*Bassein.*

*Henzada.*

*Myaungmya.*

*Ma-ubin.*

*Pyapôn.*

In response to the request expressed in last year's report, most districts have reported this year the percentage of rolls checked by the Township Officers which have been subsequently checked by Subdivisional Officers or by the Deputy Commissioner. In all cases the subsequent check has revealed few remissions or none at all except of persons who have come to the village since the Township Officers checked. The Commissioner does not agree with the Deputy Commissioner of Bassein that the collection of capitation-tax in the harvest months of February and March will be easier than in August. Capitation-tax is not an agricultural tax which should be paid with the first-fruits of the harvest. It is easier to collect in the rains when travelling is more difficult and the population is more stationary ; it is the only time when it could be collected from coolies who come over only for the ploughing and reaping, and though there might be more money in the hands of the Burmans in February than in August, it is better to remit as irrecoverable the tax assessable in August on people who have not then sufficient surplus from the previous year to pay it with ease. The Deputy Commissioner of Henzada has found a marked tendency to omit from the rolls, persons who though permanent residents of a village-tract, may be expected to pay the tax with reluctance. He is reminded that the original rolls

*Eassein.*

*Henzada.*

when prepared should be compared with the original and supplementary rolls of the previous year, and careful checking should be directed wherever decreases are apparent. Generally speaking, the method of checking in the Irrawaddy Division seems less satisfactory than elsewhere. The Deputy Commissioner of Myaungmya found a Sub-divisional Officer who was checking only receipts in the possession of assessees and not comparing them with the rolls. In some cases too, supplementary rolls of the previous year are not treated as part of the original roll for the subsequent year. They are not even returned to the Headman. The Deputy Commissioner of Ma-ubin alleges prevalence of a kind of fraud which has not previously come to the Financial Commissioner's notice. It is said that tickets issued on payment of the tax to coolies of large companies near Rangoon are hired out by cooly maistries and used by them to cover the whole of their gangs while working in other districts at subsequent dates. Tickets were found to have been tampered with in a clumsy way in Pyapôn. From Toungoo District a report comes that Hill Karens are settling down in the plains and that the tribute has decreased slightly on that account. Sixty-three per cent. of the rolls were checked in this district. But very little was collected on blank tickets.

*Myaungmya.*

*Ma-ubin.*

*Pyapôn.*

*Toungoo.*

9. The total number of persons exempted increased from 149,523* to 152,865. The only considerable decreases were in Thayetmyo and in Pyapôn. Increases were generally distributed and are explained under individual heads. Two hundred and eighty-seven more Government servants and pensioners were exempted in Pegu on account of the reorganisation of the police-force. There was an addition of 104 priests and school-masters in Hanthawaddy District which has not been explained. A decrease of 46 headmen in Toungoo District is said to be on account of *gaungs* † in the Karen hills who had presumably been wrongly exempted in previous years. Four hundred and thirty-four immigrants exempted in the Toungoo District are cultivators on a waste land grant. The Myaungmya figures are said to be generally incorrect as all exemptees are not entered by headmen. The Deputy Commissioner has apparently made a mistake with regard to exemption of members of the family of a man who has paid income-tax. The members of the family are not exempt.

**Classification of Exemptees.**
*Statement IV-A., page 47.*

*Thayetmyo.*

*Pyapôn.*

*Pegu.*

*Hanthawaddy.*

*Toungoo.*

*Myaungmya.*

10. The number of households assessed to *thathameda* increased by 5,195 from 756,035 to 761,230. The demand increased by Rs. 91,447 and the collections by Rs. 3,44,361. Remissions were only Rs. 40,121 against more than Rs. 2,80,000 remitted from the previous year's assessment. The favourable year accounts for all these variations. There was a decrease in the number of households assessed in Pakôkku, Minbu, Ruby Mines, Sagaing, Upper Chindwin, Meiktila and Myingyan Districts. The total increases amounted to 13,700 and the total decreases to 8,505. The decrease in Pakôkku is attributed to non-return of emigrants to Lower Burma, caused by two bad years in succession, and because the district is very fully populated already. The demand however, rose by Rs. 1,48,954, and although collection in the Pakôkku Subdivision was postponed until the beginning of March, the revenue was all collected before the end of the year. Rupees 4,72,000 out of a demand of Rs. 4,78,000 in Pakôkku Subdivision was collected during the month of March. The decrease in assessees in Minbu is also explained by emigration to Lower Burma of the poorer classes of non-cultivating inhabitants of inland villages.

THATHAMEDA.

**Number of households assessed, demand, etc.**

*Statement III-B., page 47.*

*Pakôkku.*

*Minbu.*

* Revised figure.

† Village officials subordinate to the Headman.

The Commissioner distrusts this explanation and is unable to suggest a better.

*Magwe.* Natural growth of population in Magwe and attraction of population to the petroleum industry are probably the correct reasons for an increase in that district. The demand here too, increased very little, and less was remitted this year than had been remitted in the year before. Land Revenue is levied in this district and the rates of

*Mandalay.* *thathameda* are very low. An increase of 1,600 households assessed in Mandalay was accompanied by an increase of the current demand of Rs. 26,016, and was general in all townships except in Singu. Part of the increase is attributed to flight of people from Mandalay where *thathameda* is not levied, to villages in the district. An innovation was made in the year by which the tax is collected from migratory coolies on blank tickets in the same way as capitation-tax in Lower Burma. Rupees 580-8-0 were collected in this way at a fixed rate of Rs. 2-8-0 per household.

The increase in Bhamo is mainly due to the re-establishment of old villages in Shwegu Subdivision and to immigrants from China. In Myitkyina a special rate of Rs. 2-8-0 was sanctioned for Maingtha and Uria coolies, and a special rate of Rs. 6 for the villages in the Nanyin valley in order to encourage immigration to the fertile tracts along the railway line. This valley is filling up rapidly, there being an increase of 520 households during the year. In this district 6,053 of the households shown in column 2 of Statement III-B are assessed to tribute, and the rest to *thathameda*. Rupees 485 were collected on blank tickets.

*Bhamo.*
*Myitkyina.*

A decrease of 219 households in the Indaw Township of Katha District probably represents the increase in the more fertile Townships of Mawlu and Kawlin. The Meza tract of the Indaw Township is subject to floods which is also a cause of this migration. Levy of separate Land Revenue and commutation of *thathameda* have resulted in a financial loss of Rs. 1,74,450. Last year floods in the Katha District led to remission of some Rs. 13,000, but there were none in the year of report.

*Katha.*

*Ruby Mines.* The Ruby Mines District continues to feel the effect of depression in the Ruby market and in the timber trade, and of the damage to crops in November 1908. The reduced rate of *thathameda* at Rs. 8 was distributed over agricultural villages and not in Mogôk Town. The increase in Shwebo District generally expected was not obtained in Kanbalu, owing to an unfavourable year; nearly half of the increase was due to first assessment of newly married couples. The increased demand does not seem to be proportionate to the increase in numbers of assessees, as it works out to only Rs. 2·42 per household. The rate in Kyaukmyaung Town was reduced from Rs. 10 to Rs. 5 owing to an extensive fire. Hitherto European employees of companies whose headquarters are in Lower Burma have been assessed to *thathameda* in proportion to their income by sanctioning a special rate for the village where they are temporarily resident. This has now been abolished, and such employees of companies will pay income-tax. Levy of separate land revenue and concurrent commutation of *thathameda* have resulted in a decrease of about two lakhs. This will no doubt be made up with a better year. There was really no increase in the number of households assessed in Sagaing, but there was an increase in collections of nearly Rs. 48,000. The discrepancy is due to the fact that 3,249 households included in the previous year's demand rolls had left the district before the demand was made and were finally left out from assessment. The number actually assessed in the previous year was 54,649. This adjustment also affects the demand. The good year in the Lower Chindwin District explains the variations in *thathameda*. In this district some officers had to be checked in subdividing households unfairly; but generally speaking officers were not over-zealous in this respect. The Officiating Financial Commissioner notes, with satisfaction, that the practice of allowing headmen to pay in revenue collections to Government before the tax has actually been collected from the assessees is being stopped, but this practice

*Shwebo.*

*Sagaing.*

*Lower Chindwin.*

appears to exist still in a good many districts in spite of repeated orders that it should not be allowed.

**Outstandings.** *Upper Chindwin.*

The decrease in outstandings in the Upper Chindwin District was considerably greater than in the rest of Upper Burma put together. No explanation has been given by the Deputy Commissioner. Remarks were made last year about the undue subdivision of households in the Homalin Subdivision, and proposals have been called for for altering the permanent rates of *thathameda* in the district other than the Mingin Subdivision. The matter has not yet reached the Financial Commissioner, but with respect to the special question of subdivision of households, the Deputy Commissioner's personal inquiries tend to show that there is a genuine custom that the son-in-law living in the father's house should not be assessed separately. Mr. Grant-Brown reports that if the son-in-law cannot pay on marriage the amount demanded for his wife, he has to live with her father and work his fields until the debt is satisfied. Such couples are not now assessed separately to *thathameda*. A custom cannot override the rules, and the practice should be brought into conformity with other districts and cases decided on their merits. The reversion to the previous custom explains the reduction in the number of households assessed. When these adjustments have been made there is shown to be an increase generally for the district except in Kindat, where the decrease for two years is not yet satisfactorily explained. Checking is said to have been perfunctory.

Generally speaking, distribution by *thamadi lugyis* * of the lump demand on the village is said to have been better carried out than had been the case previously; but wherever separate land revenue has been levied and the rates of *thathameda* are low, it is said to be more difficult than before to require an equitable distribution of *thathameda* on the non-agricultural incomes. In one case the villagers had voluntarily agreed among themselves to pay the household rate without distribution.

*Kyaukse.*

The increase in Kyauksè is due to the advent of cultivators from Sagaing, Myingyan, and Meiktila, and to a more careful check of exemptees. The rate of *thathameda* was reduced from Rs. 7 to Rs. 5 in some villages of Kyauksè District. The Subdivisional Officer of Myittha checked no rolls. There was a change of officers in April 1909, but this does not explain why no rolls were checked. The decrease in the number of households assessed in Meiktila District was spread evenly over the four townships, and is due to migration to Kyauksè and to Lower Burma. In spite of this decrease, the demand increased by Rs. 28,000, and the collections by nearly that amount. Checking of rolls in this district was insufficient, but the few villages which were checked by the Deputy Commissioner showed no omissions. In the Yamèthin District the increase was mostly in the Pyinmana Subdivision to which migration is still large. Of the remissions, a large amount was on account of plague in Pyawbwè, necessitating the evacuation of the town for three months. The decrease in assessees in the Myingyan District comes chiefly from Natogyi and Kyaukpadaung Townships. The decrease is not satisfactorily explained, as failure of emigrants of former years to return would not lead to a decrease over last year.

*Meiktila.*

*Yamèthin.*

*Myingyan.*

Subdivisional and Township Officers have used their powers of remission of *thathameda* in this year for the first time, and have exercised their new powers satisfactorily and with discretion.

**THATHAMEDA.**

**Classification of exemptees.** *Statement IVB., page 48.*

*Pakôkku.*

*Katha.*

**II.** The decrease in the total number of exemptees was 1,357. The total increases numbered 807 in four districts, and the total decrease of 2,164 was fairly evenly distributed over the remaining districts. The chief increase was in Pakôkku District and was due to increases of 322 persons on account of poverty and 191 newly-married couples. In Katha the increase was chiefly under "Government servants," "immigrants," and "*ywa-gaungs*." Under the first

* Elders who distribute among the inhabitants of a village the lump demand on the village.

head 43 households of the increase was due to the garrison of military police at Banmauk. Shan and Chinese settlers in the Mohnyin valley account for the increase under the second head, and the increase in the number of *ywa-gaungs* is attributed partly to new villages and partly to appointing separate *ywa-gaungs* to villages which had not previously more than twenty houses each.

*Yamèthin.*

In Yamèthin the increase is principally under "priests and school-masters," "*ywa-gaungs*" and "others." Mr. Dawson from Bhamo says that the older headmen still have a recollection of the Burmese custom of a percentage of remissions and thinks that possibly they try to work up to it. In Myitkyina, the previous habit of exempting *ywa-gaungs* in villages in the Kamaing Township containing less than twenty houses was stopped. The Commissioner is enquiring if the custom was well-founded. The decrease in Shwebo District was chiefly under the heads "poverty," and "newly-married couples," and there was an increase of 179 under the head of "others." The remarkable decrease under "poverty" was due to an order of the Commissioner last year that with the present rates there should be some reduction in the numbers exempted. The result is said to have been that those who could pay were assessed, and that they were not unduly harassed. The increase under the head "others" was due to inclusion of railway employees. The increase under "Government servants" in the Lower Chindwin was on account of temporary clerks in the Settlement Department.

*Bhamo.*
*Myitkyina.*
*Shwebo.*
*Lower Chindwin.*

**LAND RATE in lieu of Capitation tax.**

*Statement V, page 48.*

*Henzada.*
*Akyab.*
*Thayetmyo.*

12. The area assessed decreased by 124 acres chiefly owing to a fire in two blocks in Henzada, to acquisition of land for Railway and Municipal purposes in Henzada, and to exemption from this tax of persons who pay income-tax in Henzada and in Akyab, and to an increase of income-tax assessees in Thayetmyo.

**Demand, Remissions, etc.**

*Statement V, columns 3—9, page 48.*

*Henzada.*

*Akyab.*

The demand decreased by Rs. 5,141 of which Rs. 3,192 was in Henzada District and Rs. 819 in Akyab District. Remissions decreased because in the year previous people who had paid income-tax were in some cases wrongly assessed and afterwards obtained remission. Collections following the demand decreased by Rs. 2,295. Outstandings amounted to Rs. 13, but were due from two districts instead of one in the previous year. That in Bassein was due to an erroneous assessment and that in Kyaukpyu is not explained. The increase of two acres assessed in Prome was due to inclusion in the areas assessed of the land occupied by secular dwellings on the sites of the houses of the old pagoda slaves within the precincts of the Prome pagodas.

*Bassein.*
*Kyaukpyu.*
*Prome.*

# CHAPTER IV.

## Fishery Revenue.

13. The Fishery Manual for Burma was issued in the year of report. The first part comprises the Lower Burma Fisheries Act, with notifications and rules thereunder, and the directions of the Financial Commissioner. The second part consists of the sections of the Upper Burma Land and Revenue Regulation relating to fisheries, of the rules framed thereunder, and the directions of the Financial Commissioner. These follow paragraph for paragraph the Lower Burma Directions where the practice is the same, and where it differs the direction is printed in italics. The Upper Burma Directions were revised in this way during the year of report and now afford an easy method of adapting procedure in Upper Burma to procedure in Lower Burma wherever that may prove advisable, and when the Burma Fisheries Act is extended to Upper Burma. The fees chargeable for fishing implements in Lower Burma under the new Schedules, have proved unsuitable in some respects, and in others modifications are under consideration. In particular, inquiry has elicited the fact that certain implements used in the Arakan Division and taxed under separate names are the same as implements used in the Tenasserim Division under different names and taxed at different rates.

**Fishery Rules.**

For some years the Fishery revenue had been declining, owing no doubt, to some extent, to the introduction of a 'close' season in Upper and Lower Burma, but chiefly also to the climatical conditions prevailing in the years following 1905-06. Fishery revenue again shows an improvement in the year of report, and in spite of increases in the fees chargeable for certain fishing implements, the revenue from net licenses has also improved. Arrears amounting to Rs. 28,387 remained for collection at the commencement of the year, and of this Rs. 23,506 was subsequently remitted. At the end of the year of report only Rs. 2,690 remained unaccounted for, and of this Rs. 1,500 in Ma-ubin was due to suspension of revenue covered by additional security; Rs. 997 outstanding in Hanthawaddy represent a sum of Rs. 1,000 due from a lessee and recommended for remission by the Deputy Commissioner but not accepted by the Financial Commissioner; Rs. 193 remained unrecovered in Pyapôn District.

The net increase in the demand from net licenses amounting to Rs. 32,000 is a very satisfactory sign, particularly as the gross increase is participated in by twenty-two districts and amounts to Rs. 41,347, and as the decrease amounting to Rs. 9,324 is considerable only in the Bassein and Ma-ubin Districts. The demand from leased fisheries increased by Rs. 1,65,499. The largest increase was in Pegu, and amounted to Rs. 23,263, but there were increases of Rs. 21,450 in Tharrawaddy, Rs. 20,940 in Bassein, Rs. 13,250 in Pyapôn, Rs. 11,719 in Hanthawaddy, and in Upper Burma Rs. 33,254 in Mandalay and Rs. 26,337 in Katha. The decrease shared in by 12 districts amounted to Rs. 41,097, but of this Rs. 22,055 is due to reductions in fees from pearl fishing and similar pursuits in the Mergui District.

**Licenses.**
*Bassein.*
*Ma-ubin.*

**Demand.**
*Statement VI, columns 2, 3 and 4, page 49.*

**Leased Fisheries.**
*Pegu.*
*Tharrawaddy.*
*Bassein.*
*Pyapôn.*
*Hanthawaddy.*
*Mandalay.*
*Katha.*
*Mergui.*

Generally speaking, the year was good, but the high floods in November resulted in loss of fish in several districts. All districts of the Magwe Division report a poor fishery season which was due to the fact that the Irrawaddy in this Division did not rise enough to fill riverside fisheries like the Paunglin Lake Fishery in the Minbu District.

**REMISSIONS:**

*Statement VI, columns 5 and 6, page 49.*

*Hanthawaddy.*
*Henzada.*
*Thayetmyo.*
*Minbu.*
*Magwe.*

Remissions amounted to Rs. 24,265 against Rs. 20,726 in the previous year, and represent less than 1 per cent. of the demand. In this proportion remissions were abnormal in the Hanthawaddy, Henzada, Thayetmyo, Minbu and Magwe Districts. The reason in the case of Hanthawaddy is not explained, but incidentally the Deputy Commissioner complains of damage to fisheries near the Twante canal on account of the paddy husk thrown into the streams from the paddy-mills in or near Rangoon, which is carried by the tide until stranded in slack water and there ferments, causing injury to the fishes in their accustomed spawning grounds. The Deputy Commissioner has been asked for further report on this point. Some ten years ago Messrs. Steel Brothers complained of the effect of paddy husk in causing silting up of the Twante canal and the question of dealing with it deserves attention on various grounds. Low water in the Irrawaddy was the reason for the remission in the Henzada, Thayetmyo and Magwe Districts.

*Henzada.*
*Thayetmyo.*
*Magwe.*

**Special inquiries.**

Owing to the number of districts in which special inquiries into the conditions of fishing and into the subdivision of fisheries were instituted, the Financial Commissioner obtained from Government sanction to the appointment of a reserve *Inkunwun* * whose services were placed at the disposal of the Financial Commissioner, so that pending enquiries might be taken up one after another in the open season, and so that permanent *Inkunwuns* who take leave during the rains might be more easily relieved. Besides this special *Inkunwun*, the second *Inkunwun* of Ma-ubin (Maung Thet) completed inquiries into the fisheries of the Hanthawaddy District, resulting in recommendations for the subdivision of 21 main fisheries into 49 smaller ones in the demarcation of fisheries which had not been demarcated before, in the revision of dates of payment of instalments and in the compilation of statements for each fishery to show—

*Hanthawaddy.*

(*a*) its salient administrative features;
(*b*) its traditional and customary methods of working; and
(*c*) executive orders regarding it.

A special fishery survey staff followed Maung Thet's demarcation, and mapped out on the 16-inch maps the revised limits of 208 fisheries. The fishery demand in this district has been for the last four years—

| | Rs. |
|---|---|
| 1906-07 ... ... ... ... ... | 1,67,621 |
| 1907-08 ... ... ... ... ... | 1,93,265 |
| 1908-09 ... .. ... ... ... | 2,03,655† |
| 1909-10 ... .. ... ... ... | 2,10,680 |

The three last years represent stages of subdivision and show an increase of Rs. 43,059. The reserve *Inkunwun*, Maung Po Mya, conducted similar inquiries into the fisheries of Pegu District and discovered a considerable number of fisheries which have not previously been leased. One hundred and fifty-three fisheries were divided into 297. The leases of all these fisheries have not yet fallen in but there was an increase at sales in April 1909 of Rs. 18,247. Besides this subdivision, 64 new fisheries were discovered and at the auction Rs. 46,255 were added to the demand. Eight more fisheries remain to be sold, but up to date the result of Maung Po Mya's work is already an increase in demand of Rs. 64,502. The Financial Commissioner records his appreciation of Maung Po Mya's services. Similar inquiries of a preliminary nature were carried out by district officers in the Tharrawaddy and Mandalay Districts. In the former district the special officer will complete the inquiries in the next open season, and in Mandalay the inquiry has already commenced.

*Pegu.*

The turtle banks in the Sandoway District are said to be deteriorating from year to year, and the Commissioner will be asked to enquire into the cause. Shrimp nets in this district brought in an increase of Rs. 4,785. This was in spite of an increase in the fee and

*Sandoway.*

* An officer appointed to supervise Fishery revenue.
† Excludes fines for late payments.

of predictions that licenses would not be taken out. The reason is said to have been due to a misunderstanding with regard to the tax of these nets, and the Commissioner will be asked for a report when the matter has been thoroughly investigated. The price of *ngapi** is said to have been increased in consequence to Rs. 175 per 100 viss against Rs. 120 last year, in which case it seems a pity that the matter should not have been represented and orders obtained earlier.

*Tharrawaddy.*

The increase in the net license fees in Tharrawaddy District is due to the issue of licenses for *Myinwunsè*.† In this district the illicit practice of catching fish by closing the Myitmaka River from bank to bank with branches of trees has resulted in serious silting up of the bed of the river and has now been stopped. Maung Po Kyu, A.T.M., Maung Ba Kin and Maung Po Mya carried out this important work.

*Prome.*

The restrictions in the use of small mesh nets in the Prome District caused a decrease in the demand for net licenses, but when representations were made the old rates were sanctioned pending further inquiry.

*Bassein.*

An increase of Rs. 20,940 in the revenue from leased fisheries in Bassein was due to the good fishing season in 1908, to a rise in the price of fish and to the breaking up of rings among the fishermen. The decrease in the fees realised from net licenses in this district is said to be partly due to lack of fish and partly to exemption from fee of shrimping nets when used in the sea. There were 202 prosecutions in this district under the Fisheries Act against 173 in the previous year.

*Myaungmya.*

In Myaungmya the increase of Rs. 15,640 still leaves the revenue below the figures reached in 1904-05 and 1905-06. The improvement is due partly to natural recuperation and partly to the fact that in the previous year the auctions had been held at the district headquarters, and in the year of report they were disposed of partly by tender and partly by auction at or near the fisheries. The Kadôn fisheries do not sell well and are reported to be not according to rule. The Commissioner is enquiring. There are new fisheries in this district also and the services of the reserve *Inkunwun* are required.

*Ma-ubin.*

In Ma-ubin the slight increase from rents was due to the higher price of fish. The season was only fair. The realisation of revenue in this district had been dilatory and it is therefore satisfactory to note that all revenue was accounted for by the end of June.

*Pyapôn.*

In Pyapôn the season was good and receipts increased. Landowners are said to buy fisheries to prevent their being worked, but the Commissioner suspects that it is a question of bunding. He is enquiring.

*Toungoo.*
*Thatôn.*

The season in Toungoo was good and four new fisheries were opened. The number of fisheries has increased from 58 in 1905-06 to 117; 32 fisheries were divided into 91. Revenue from net licenses decreased in Toungoo by Rs. 539 and increased in Thatôn by Rs. 3,558. In both districts the higher rate of license fees is given as the reason. Perhaps the keen interest of the Township Officers in Thatôn explains the different result of the same cause.

*Amherst.*
*Tavoy.*
*Mergui.*

Revenue from net licenses also increased in Amherst, Tavoy and Mergui where particular care was paid to it.

*Mandalay.*

In Mandalay the outstanding of the previous year was remitted as irrecoverable. In one case there had been remissness in the taking of security and the officers concerned were asked to explain the neglect.

*Bhamo.*
*Myitkyina.*
*Katha.*

There were breaches of the 'close' season rule in Bhamo. Subdivision in Myitkyina resulted in an increase of Rs. 1,993. The season was fair. The same policy of subdivision in Katha resulted in an increase of Rs. 11,460 in the demand. The season was not up to expectation owing to the November floods.

* A condiment made of fish paste. | † Screen across a stream with traps to take fish.

The decrease in the Sagaing District is attributed to combination among fishermen at auction. The Deputy Commissioner has now broken it up. The 'close' season is not enforced in leased fisheries in the Yamèthin District. The season was good.

*Sagaing.*
*Yamèthin.*

Remission seems to be given or refused on very uneven principles from district to district in Upper Burma. The rise of the river or its failure to rise, makes or mars most of the fisheries in Upper Burma. A lessee for one year at a high price stands to lose more than one who buys for three years at an even price, but Direction 36 meets the case if properly applied.

Government did not agree to abolish security for fishery rents, but extended discretion to take personal security and security for less than the full annual rent where the catch was not made all at one time. As indicated earlier, the orders prohibiting cultivation within two chains of certain fisheries have been modified.

**Fishery security.**

Loans of Rs. 2,000 last year given in Kyaukpyu District to sea-fishermen to tide them over hard times, due to a destructive fire, were recovered before the close of the financial year, and another Rs. 2,000 were given out.

**Sea Fisheries.**

Sea-fish were supplied to the Rangoon market for part of the year by a trawler brought out from England.

The policy of Government in dealing with Pearl fisheries has now been finally laid down. In brief, it is to classify the pearl banks as open fisheries and leased fisheries. All the sea is an open fishery until it is leased. The right to use diving apparatus anywhere in the open fisheries is regulated by the issue of licenses for which the fee is fixed by the Financial Commissioner. The present fee is Rs. 400 annually.

**Pearl Fisheries.**

Certain parts of the open fisheries which have not been worked recently by such licensees have been defined as lease areas, or areas over which Government is prepared to grant a lease of the exclusive right to take, keep or cultivate pearl oyster, green snail, trochus shells, etc. Rule 54A was framed to meet the case of such leases. The business of leasing subject to certain general conditions has been left to the Financial Commissioner. The form of lease has now been settled and some leases are ready for issue.

The Pearl Fishery in the Bassein District from Pyinkayaing Cape to the Thetkè Thaung creek was abolished in the year as there were no oysters and no purchaser.

The pearlers in the Mergui District did very little work, only 29 boats going out. With issue of leases of reserved areas which can now be issued by the Financial Commissioner, this revenue will no doubt increase. Forty-two tons of mother-of-pearl, 69 tons of green snail, ½ ton of trochus shells, and four tons of sea slugs represent the labours of the year, against 73, 85, 42, and 1 in the preceding year.

# CHAPTER V.

## Miscellaneous Land Revenue.

14. The revenue from the heads comprised in the above amounted to Rs. 29,37,277 against Rs. 24,88,975 in the previous year. Nearly 4½ lakhs of this increase is attributable to petroleum, but there has also been a satisfactory increase in the rent of town lands and in fees, rents and royalties on other minerals; receipts under the Village Act are less than last year; survey fees for pottas considerably more and other miscellaneous land revenue shows a decrease.

*Statement VII, page 50.*

### (a) *Rent of Town Lands not credited to Local Funds.*

The chief increases were in Pegu, Katha, Pyapôn and Hanthawaddy. The increase in Pegu is due partly to issue of new leases and partly to the assessment of squatters. This latter assessment was carried out in detail under a slight misunderstanding, and orders in appeal to the Commissioner resulted in considerable remissions. The increase in Hanthawaddy, which was expected, has not yet been realised, but the Deputy Commissioner reports that there will be a large increase in the forthcoming year. The Town Lands rolls in ten towns of this district had not been completed but the Deputy Commissioner has now proposed to treat under the Land Revenue Act certain rural areas on which towns were likely to spring up and which it had been intended to treat under the Lower Burma Town and Village Lands Act. A large number of leases have already been issued for lands in Hanthawaddy towns but rents will not, it is said, be collected until next year. This appears to be wrong and the matter will be inquired into. More leases were issued in Henzada and Ma-ubin and some were renewed in Pyapôn, Kyaikto and Thatôn. The increase in Mergui is due to refund of rents wrongly credited to the Mergui Municipality. In Pakôkku, Magwe, Mandalay, Myitkyina, Katha, Ruby Mines, Shwebo, Sagaing, Pyinmana and Myingyan new leases were issued, but the increase in Bhamo was payment in Bhamo instead of in Rangoon of rent due on the Irrawaddy Flotilla Company's foreshore. The increase in Katha was due to assessment of occupied house-sites at the prevailing rate of Rs. 10 an acre whether the occupier held a lease or not. The final orders of Government on the levy of revenue and rent on lands in towns in Upper Burma have not yet been received. The present practice is being ascertained in greater detail.

*Statement VII, column 2, page 50.*
*Pegu.*
*Katha.*
*Pyapôn.*
*Hanthawaddy.*

### (b) *Rents, Royalties and Fees on other Minerals.*

Under the Head "Other minerals" the only important item is the payment of Rs. 10,618 in the Myitkyina District by the Burma Gold-Dredging Company, being the first payment of royalty by this Company.

*Statement VII, column 3, page 50.*
*Myitkyina.*

### (c) *Fees, Rents and Royalties on Petroleum, Rubies, Jade and Amber.*

The petroleum industry has shown an extraordinary vigour during the year, the increase in Magwe District alone being Rs. 6,80,866. At the beginning of the year only two companies were extracting oil from the Yenangyaung oil-fields, but during the year of report, not only have these two companies largely increased their out-put, but the Indo-Burma Petroleum Company and Nath Singh Oil Company have started work, and three other new companies have been floated. They are the Twinza Oil Company, the United Twinyo Oil Company, and the Aungban Oil Company. The Burma Oil Company's pipe-line from Nyaunghla to

*Statement VII column 4, page 50.*
*Magwe.*

Rangoon has been started and is conveying oil to Rangoon. The River Transport Company has been floated and removes the oil extracted by the Nath Singh Oil Company. Tanks for storage are being added and land for their accommodation is being sought for with great rapidity. The Deputy Commissioner and the Commissioner think that this sudden activity will lead to exhaustion not only of the outside wells, but also of the Twingôn reserve.

*Myingyan.*

In Myingyan the Singu oil-field has been very quiet with a resultant decrease of royalty of Rs. 18,078.

*Pakôkku.*

*Akyab.*
*Kyaukpyu.*
*Prome.*
*Thayetmyo.*
*Minbu.*
*Upper Chindwin.*
*Kyaukse.*
*Meiktila.*
*Yamèthin.*

There was a slight decrease of Rs. 250 in the royalty from the Pakôkku oil-fields, but the fees for prospecting and mining leases were larger than in 1907-08 and is due, it is said, to exploring for oil-fields in most unlikely places on account of the success attending the exploitation of the Yenangyaung oil-fields. In other districts, Akyab, Kyaukpyu, Prome, Thayetmyo, Minbu, Upper Chindwin, and Yamèthin, exploring licenses for petroleum were issued and this explains the increase in receipts under this head in these districts.

*Ruby Mines.*

The condition of the Ruby Mines Company was not more favourable than in the previous year and payment of their rent was suspended by order of the Secretary of State.

### (*d*) *Receipts under the Village Act.*

*Statement VII, column 5, page 50.*

As a large part of these receipts represents fines on villages for offences under the Village Act, a reduction under such receipts is not of itself to be regretted. The reduction was shared in by 20 districts.

### (*e*) *Survey Fees for Pottas.*

*Statement VII, column 6, page 50.*

Survey fees for pottas show a slight increase, but with the orders of Government referred to in paragraph 2 above that ordinarily *pottas* in Lower Burma need not be given unless there are special reasons, receipts under this head will diminish in future years very considerably.

### (*f*) *Other Miscellaneous Land Revenue.*

*Statement VII, column 7, page 50.*

Other miscellaneous land revenue includes receipts from birds nests' tax, strand banks, bats' guano, and other miscellaneous items. Receipts from the first and third of these have now been transferred from the Revenue Department to the Forest Department and there will be a further decrease under this head in the future.

Land Revenue in the Town of Rangoon, amounting to Rs. 10,000, approximately has also been transferred from this head to its proper head "Land Revenue."

The contributions from Municipalities towards the cost of surveys have not yet been arranged in all cases and hence there will be some increase under this head when all contributions are arranged.

# CHAPTER VI.

## Settlements.

*(Written by the Commissioner of Settlements and Land Records.)*

### PART I.

### INTRODUCTORY.

**15.** Out of the 37 districts of the Province, 31 districts are wholly or in part under settlement.

**General Progress of Settlement work in the Province.**

The unsettled districts are Northern Arakan, Salween, Pakôkku, Bhamo, Myitkyina and the Ruby Mines. A settlement party is now at work in Pakôkku, where it is hoped that the first settlement will be introduced in 1911. The remaining five districts are hilly and sparsely cultivated, and it has been decided that settlement is not at present necessary. Assuming that the settled area practically coincides with the area under supplementary survey, the figures in the Land Records Report for the year ending the 30th June 1909 indicate that some 48,000 square miles are under settlement. This represents less than one-third of the gross area of the 37 districts, but includes the greater portion of the cultivated acreage.

The first of the present system of settlements was made in 1880, nearly thirty years ago. In Kyaukpyu, Sandoway, Lower Chindwin and Myingyan settlement operations were of a summary nature and were carried out under the supervision of the Deputy Commissioners. In the remaining districts fully organized and equipped settlement parties under Settlement Officers have prepared holding registers, have classified the soils, and have carried out all other operations essential to regular settlement. The ordinary term of settlement has hitherto been 15 years, but the term, for various reasons, has often varied from this limit. Recently the normal term has been fixed at 20 years. In five districts second settlements have been made, and in Hanthawaddy work on a third settlement, to be introduced in 1911, is in progress.

### PART II.

### EXPENDITURE AND FINANCIAL RESULTS.

**Settlement expenditure during the year of report.**

Statement XV shows that the expenditure incurred by the various settlement parties during the year of report was Rs. 4,69,975, a figure some Rs. 32,000 in excess of the budget estimate for the financial year 1908-09. Some additional expenditure was necessitated by sending a small advance party into Shwebo some months earlier than was originally intended, while in the Lower Chindwin District additional temporary establishment had to be entertained for exceptionally heavy work on register compilation. Out of the total cost of the office of the Commissioner of Settlements and Land Records some Rs. 32,000 is debitable to the administration of Settlements, so that the total cost of the Settlement Department for the year ending the 30th June 1909 was about five lakhs.

**Financial results of Settlements sanctioned during the year.**

Statement XVI of the Report for 1907-08 showed the financial results of six settlements sanctioned during the year ended the 30th June 1908. It was then noted that in two districts, Amherst and Pyapôn, the rates were provisionally sanctioned. Confirmation of the rates was received during the year ending

the 30th June 1909, and the results have again been entered. The figures show that on a cultivated area of 509,943 acres the demand has been raised from Rs. 11,26,997 to Rs. 14,50,416, giving an enhancement of Rs. 3,23,419, or 28·70 per cent.

In Amherst the enhancement is 21 per cent.; but the whole of this increase is not at once obtained, as the existing settlement does not expire in a portion of the area till 1911. In Pyapôn the new settlement took effect throughout the whole area from the 1st July 1908, and produced an enhancement of nearly 34 per cent. In both cases a very considerable enhancement followed naturally on an advance in produce prices, while a rise in rents and the low pitch of the expiring rates also justified the increase of rates.

## PART III.

### DETAILS OF SETTLEMENT WORK PERFORMED.

**Distribution of Settlement Parties.**

During the year of report the five settlement parties were employed as follows :—

| *No. of Party.* | *Nature of Operations.* | *District.* |
|---|---|---|
| 1 | Second Settlement | Thatôn. |
| 2 | Third Settlement | Hanthawaddy. |
| 3 | First Settlement | Pakôkku. |
| 4 | First Settlement | Lower Chindwin. |
| | First Settlement | Shwebo. |
| 5 | Second Settlement | Meiktila. |

Two visits of inspection were paid by the Commissioner of Settlements to each party, and an additional visit to the advance section of No. 4 Party employed in the Shwebo Canal area.

**Settlement Party No. 1.**
*Thatôn first circuit.*

During the first four months of the year of report Settlement Party No. 1 was engaged on the recess work connected with the second settlement of the first settlement circuit of the Thatôn District. This circuit was taken up in a 1-year block and included the Kyaikto, Bilin and Thatôn Townships. The Report was submitted in October and was reviewed at a Conference held at Moulmein in December. Orders on the report have not yet issued.

The tract dealt with is mostly rice land of the usual Lower Burma type, but there is a considerable acreage of fair orchard garden and some sugar-cane area. Owing to encroachment of the sea with consequent salt-water inundation, and to the fact that cultivation was new 15 years ago, the rice land shows signs of deterioration. The reduction in outturn is however more than counterbalanced by advances in produce prices, partly general and partly caused by the advent of the railway, so that the second settlement produces an enhancement of demand.

**Settlement Party No. 1.**
*Thatôn second circuit.*

With the opening of the field season of 1908-09, No. 1 Party started on the second circuit of Thatôn. This is a 2-year circuit comprising the surveyed area of the Paung, Pa-an and Hlaingbwè Townships. Selections were measured throughout the three townships and soil classification was revised over about half the area. The selections numbered 1,152, or one selection to about 345 acres.

In the first circuit the Settlement Officer was Mr. G. P. Andrew, I.C.S., assisted by Mr. T. Couper, I.C.S., and Maung Po Thaung, S.C.S. For the second circuit Mr. Couper took charge and had the services of Mr. E. F. Baum, I.C.S., for four months, and those of Maung Po Thaung, S.C.S., for the season.

**Settlement Party No 2.**
*Hanthawaddy first circuit.*

No. 2 Settlement Party during 1908-09 continued operations on the first circuit of the Hanthawaddy District, for which three years have been allotted in the Programme. This is a third settlement, which will come into force in 1911, the first having been made in 1880, 1882 and 1883, and the second in

1900 and 1901. The area comprises five townships, and consists almost entirely of broad flat rice plains intersected by creeks and rivers.

During the recess of 1908 some summaries of holding areas were compiled and area statements were prepared. Progress was made with the analysis of Land Records registers. These analyses should be interesting. They show how estates are distributed between Burmans and non-Burmans, residents and non-residents, owners and tenants. Field operations of the second season commenced early in October. Crop measurements were made throughout the whole area. Selections to the number of 1,484 were measured, being one selection to some 474 acres of cultivation. The Land Records staff rendered valuable assistance in the work of crop selection and measurement. Revision of soil classification was completed in about one-third of the circuit. Agricultural statistics were recorded and special enquiries regarding indebtedness were held.

The settlement was in charge of Mr. R. E. V. Arbuthnot, I.C.S., assisted by Mr. J. S. Furnivall, I.C.S., and Maung Kyaw Zan U, S.C.S., and Maung Pe, S.C.S.

**Settlement Party No. 3.**
*Pakôkku.*

No. 3 Settlement Party continued the first settlement of the Pakôkku District, to which 4½ years have been allotted commencing from October 1905. Holding marking had been completed in previous years and rather more than half the area had been classified. Fair progress had also been made with the compilation of settlement registers and statistics. Classification would have been further advanced but for delays in getting maps of the Pauk Subdivision from the Survey of India Department. The agricultural year 1908-09 was a good one and numerous selections were measured. In order to ensure completion of the soil classification two additional assistants were attached to the party for two months. Finally, after a long field season, the officers of the party returned to headquarters in June, having practically finished the soil classification. Meanwhile, compilation of registers and statistics had been resumed, but it was found that, owing to the deputation of sections of the party for advance work in Shwebo and for island assessments in Pakôkku, compilation work was behind hand and an allotment of some Rs. 11,000 to cover the cost of a staff of temporary clerks in 1909-10 had to be obtained.

Land tenures in the Pauk Subdivision were the subject of some discussion, as there were indications that a communal tenure had once been in force. On enquiry it was however found that the communal tenure no longer existed and that the majority of the occupied lands were non-State, as in the rest of the district.

Statement XV shows the acre cost of settlement as 14 annas, but this figure is not of much value. On the one hand it is probable that the cultivated area will prove to be one-third greater than the acreage in the Statement, thus reducing the acre cost; but on the other hand, part of the cost of the Land Records establishment will have to be debited to the settlement.

Captain F. C. Owens, I.A., was in charge of the party during the year. His assistants were Mr. J. L. McCallum, I.C.S., Mr. C. H. Duffin, P.C.S., for three months (till he went to Shwebo), Mr. R. B. Smart, P.C.S., who relieved Mr. Duffin, and Maung So, S.C.S. The two assistants temporarily attached to the party for soil classification were Mr. S. A. Smyth, I.C.S., and Maung Po Win, S.C.S. Besides the ordinary staff of a settlement party the District Land Records establishment of five Inspectors and 40 Surveyors under a Superintendent of Land Records, Mr. L. Aubert, was also employed for the greater portion of the year on settlement work.

**Settlement Party No 4.**
*Lower Chindwin.*

The first regular settlement of the Lower Chindwin District was completed by No. 4 Party in the year of report. In the recess of 1908 fair progress was made with register compilation, and in the ensuing field season soil classification was completed and a satisfactory amount of crop measurement was done. Meanwhile, the compilation of registers and tenancy statistics was progressing, but proved heavier than was anticipated, and an additional allotment of nearly Rs. 13,000

to cover the cost of a staff of temporary clerks had to be obtained. In April the greater portion of the field establishment moved on to Shwebo, but a large staff, consisting mostly of temporary clerks, was retained at Mônywa for compilation work.

The three years sanctioned for the operations expired in April 1909, but an extension of two months was obtained and work was brought to a close in June 1909, when the report was submitted.

As had been anticipated, a certain number of enquiries into claims against State land declarations remained unfinished and were handed over to the Deputy Commissioner. The proposed rates in the report give an enhancement of some Rs 36,000, or 5 per cent. of the present assessment. Based on the occupied area, the cost of the settlement has been only 7 annas per acre. The Settlement Officer, Mr. J. P. Hardiman, I.C.S., had during the year as his assistants Mr. C. W. Dunn, I.C.S., for four months, Mr. R. C. S. Keith, I.C.S., for one month, and Mr. S. A. Smyth, I.C.S., for four months; also Maung Po Saw, S.C.S., Maung Po Myin, S.C.S., for the whole year; and Maung Po Win, S.C.S., for nine months.

**Settlement Party No 4.** *Shwebo Canal area.*

In the Programme the first settlement of the Shwebo Canal area was allotted to No. 4 Party and was to commence in April 1909. The period, 21 months, allotted for settlement operations was short, and it was necessary to secure the measurements of the winter crop in two seasons. Mr. C. H. Duffin, P.C.S., and a small section of No. 3 Party went forward to do the measurement of the winter crop in October 1908. Assisted by the Land Records staff Mr. Duffin's section measured 835 selections, *i.e.*, one selection to about 240 acres.

In April the main body of No. 4 Party moved from Mônywa to Shwebo. Mr. Duffin was in charge, and as his assistant had Mr. J. A. Cope, I.C.S., from the end of January 1909. Maung Po Saw, S.C.S., joined in April 1909.

The status of all lands was determined in 1900, so the Settlement Officer is not required to issue State land declarations, but he has to prepare a register of holdings. At the close of the year this record had been completed over about one-quarter of the area, and soil classification to about the same extent had been done.

**Settlement Party No. 5.** *Meiktila.*

The second settlement of the Meiktila District was continued by No. 5 Party during 1908-09. In the previous year tracts were formed, selections were measured and statistics of tenancies, produce prices, etc., were recorded. Soil classification was commenced in the year of report, and by June 1909 had been completed over about one-third of the area. The cultivation of dry crops on rice land is so common in this district that a system of double classification has been adopted for all rice land.

Mr. W. J. Keith, I.C.S., was in charge of the party. Mr. J. E. Houldey, I.C.S., Mr. S. A. Smyth, I.C.S., and Mr. R. C. S., Keith, I.C.S., were assistants in turn, and Maung Byaung, A.T.M., S.C.S., and Maung San Ya, S.C.S., were on duty throughout the year.

## PART IV.

### ADMINISTRATION.

**Settlement Manual and Settlement Instructions.**

Volume I of Mr. T. C. Wilson's Settlement Manual was issued for the use of Government officers during the year. Volume II should be ready shortly.

The instructions for guidance of Settlement Officers are contained in three pamphlets—

(i) Directions for Settlement Officers, Lower Burma.
(ii) Instructions for Revision Settlements, Lower Burma.
(iii) Instructions for Original Settlements, Upper Burma.

No publication has been issued for the guidance of officers carrying out revision settlements in Upper Burma. Officers are expected to follow the general lines of the Lower Burma Settlement Instructions, but special instructions are issued to each revision settlement party in Upper Burma before operations are commenced. The Settlement Commissioner is now engaged on the preparation of a consolidated publication containing instructions for settlement operations of all kinds throughout the Province. Under Local Government orders future Settlement Reports are not to include gazetteer matter, and are to be restricted, so far as possible, to assessment proposals. This involves the entire re-casting of the forms of original and revision reports now prescribed. Some progress was made with this work before the close of the year.

**Amendments made in present Settlement Instructions.**

During the year of report amendments dealing with the following matters were made in the Settlement Instructions.

*Instructions for Revision Settlements, Lower Burma.*

(*a*) When inception of settlement operations is sanctioned the Settlement Commissioner to determine the nature and extent of each year's work.

(*b*) Settlement Officers to make proposals for the assessment of cultivated areas in towns falling within the settlement circuit.

(*c*) Calculation of the cost of cultivation.

(*d*) Determination of the average productiveness of soil classes.

(*e*) Calculation of average export prices of unhusked rice.

(*f*) Calculation of local price of unhusked rice.

(*g*) Use of statistics regarding partnership tenancies.

(*h*) Preparation of classified register of holdings.

*Instructions for Original Settlements in Upper Burma.*

(*a*) Preparation of notifications of rates.

(*b*) Determination of village-tracts not to be undertaken by the Settlement Officer, but to be referred to the Deputy Commissioner.

(*c*) Inclusion in the report of the estimated demand and net probable collections for an average year.

(*d*) Inclusion of towns in settlement operations.

(*e*) Determination of average productiveness of soil classes.

(*f*) Use of statistics regarding share produce rents and partnership tenancies.

**Head of Administration.**

The Settlement Department was in charge of Mr. H. M. S. Mathews, Commissioner of Settlements and Land Records, throughout the year.

# CHAPTER VII.

## Transfers, Tenancies and Agricultural Advances.

*(Written by the Commissioner of Settlements and Land Records.)*

**16.** The land transactions tabulated in Statements XI and XII are collected in tracts under Supplementary Survey with an occupied area of over fifteen million acres out of a total occupied area of seventeen million acres in the 37 districts of the Province. The areas for which statistics are not available are for the most part remote and hilly areas where land has small value.

**Area covered by statistics of land transactions shown in Statements XI and XII.**

The area sold during the year represents about 4 per cent. of the occupied area for which statistics are recorded and was $4\frac{3}{4}$ per cent. less than the area sold in 1907-08. The principal decreases are found in Pegu, Myaungmya and Thatôn. Last year's figures in Pegu were unusually large, and the decrease this year probably indicates a return to more normal conditions. In Myaungmya the decrease is mainly attributed to the action taken by Government to resume lands transferred to non-agriculturists where no right of transfer exists. In Hanthawaddy, where the area sold is 16 per cent. of the provincial total of land sales, the Deputy Commissioner remarks that in 1906-07 the influence of the rules for dealing with unauthorised transfers, combined with apprehensions of legislation restricting land alienation, caused a set-back in the customary movement towards increased transfers. In 1907-08 the comparative limitations of the rules, combined with doubts as to the feasability of effective measures against alienation led to a strong reaction. The current figures do not show any such marked characteristics. The area sold during the year increased by $1\frac{3}{4}$ per cent. only over the area sold in the previous year.

**Areas sold.**
*Statement XI, column 2, page 56.*

The average price for which land changed hands by sale has risen from Rs. 46 per acre in 1907-08 to Rs. 50 in the year of report. The figures, are, however, influenced by transactions in Hanthawaddy, where prices have advanced largely owing to numerous transfers in the neighbourhood of Rangoon accompanying its transformation from an agricultural into a residential and industrial locality. Excluding Hanthawaddy the provincial average selling rate per acre becomes Rs. 44 in the year of report, against Rs. 42 in the previous year. Sales in Upper Burma are very few, except in Mandalay, Kyauksè and Yamèthin. The figures show no remarkable fluctuations. Prices in Mandalay averaging Rs. 22 and Kyauksè Rs. 19 are remarkably low when compared with Rs. 65 in Yamèthin. Enquiries are being made as to the cause of this.

**Prices realized for land.**
*Statement XI, column 3, page 56.*

The area mortgaged during 1907-08 was nearly 12 per cent. less than in 1906-07, and this year there is a still further drop of 22 per cent. Usufructuary mortgages are not recorded, and as mortgages with possession are usual in Upper Burma the transactions shown are almost entirely in Lower Burma districts. Various causes have contributed to the reduction:—Good harvests, the enforcement of rules for dealing with unauthorised transfers, and the possibility of legislation restricting transfers. In the larger districts the reduction is almost universal. The provincial average of the mortgage value rose from Rs. 34·4 per acre in 1907-08 to Rs. 40 in the year of report.

**Area mortgaged during year.**
*Statement XI, column 4, page 56.*

The area redeemed during the year amounted to 290,481 acres, a figure nearly 11 per cent. below the redemptions of 1907-08. The redemptions, however, exceeded the new mortgages, which was not the case in the two previous years. In Hanthawaddy, where the redemptions of 1907-08 were some 13,000 acres below the area newly mortgaged, the position was almost reversed in the

**Area redeemed during year.**
*Statement XI, column 8, page 56.*

year of report, the redemptions being about 11,000 acres greater than the new mortgages. This result is attributed to good harvests.

**Total area under mortgage.**
*Statement XI, column 6, page 56.*

In 1907-08 the Magwe figures for total area under mortgage should not have been included, as they referred to mortgages with possession. If these figures be excluded the year of report commenced with 1,041,797 acres under mortgage. At the end of the year the total area under mortgage stood at 1,024,629 acres, a fall of 1½ per cent.

Commenting on the statistics furnished by his Deputy Commissioners, the Commissioner of the Pegu Division points out that although the decrease in the area mortgaged may be partly due to contraction of debt, there has been a distinct rise in the price of land. He adds that there can be no better proof of the solidity of land values than that the contraction of credit has not been followed by a reduction of values.

**Total area occupied.**
*Statement XII, columns 2 to 4, page 57.*

**17.** The total area occupied by agriculturists and non-agriculturists is shown as about 15¼ million acres and gives an increase of about 10 per cent. over the figures of the previous year. The inclusion of Shwebo with about a million acres mainly accounts for this increase. Additions to the area covered by the statistics and ordinary extensions of holdings within that area account for the balance. The figures for Bassein are obviously incomplete and cover only the rented area instead of the whole area under Supplementary Survey.

**Area occupied by Agriculturists.**
*Statement XII, column 2, page 57.*

In 1907-08 agriculturists occupied 84·2 per cent. of the occupied area. This year the percentage has risen to 84·4. In Hanthawaddy and Pegu the percentages are below the average, being 65·3 and 72·8 respectively. If the figures for these two districts be excluded the provincial percentage becomes 86·9 against 86·7 in 1907-08. In Pyapôn the proportion of occupied area in the hands of agriculturists is only 65·6 per cent. In Upper Burma the lowest percentage is found in the Lower Chindwin District, where agriculturists hold only 79·7 per cent. of the occupied area.

**Rented area shown in Statement XII.**

Under tenancies at full rents are shown those cases where cash or a fixed or known quantity of the produce is taken as rent: agents and privileged or partnership tenants being alike excluded. The share produce tenancies which are almost universal in most parts of Upper Burma do not therefore appear. It may be mentioned that the Settlement Report of the Lower Chindwin District now under consideration shows a total rented area of over 230,000 acres in which one-fifth of the area has been held by the present tenants for over five years.

**Lands continuously let.**
*Statement XII, column 5, page 57.*

The figures in column 5 of Statement XII show that in 31·9 per cent. of the cases where land is let for true rents, the land has been let continuously for five years and over. In 1907-08 the percentage was 29·8. The percentage has risen slightly in nearly every district. It is only 12·1 per cent. in Thatô —an extraordinarily low figure. In the Upper Chindwin the percentage is enormous and the figures require verification.

**Long-term tenants.**
*Statement XII, column 7, page 57.*

In the year of report 16 per cent. of the tenants had rented for five years and over the areas now worked, while in 1907-08 the percentage was only 12·9. The increase of continuous tenancies in Lower Burma and the decrease in Upper Burma which were mentioned in last year's report are again noticeable. In Thatôn it is said that a class of long-term tenants is growing up, practically all Natives of India. The bad agricultural years of 1906-07 and 1907-08 in Upper Burma caused many tenants to migrate and broke the continuity of tenancies.

**Proportion of occupied area let to tenants.**
*Statement XII, column 9, page 57.*

The area let covers 18·7 per cent. of the total occupied area. Last year the percentage was 19·2. There are now 2,853,431 acres let, against 2,657,433 acres last year, an increase of 7·4 per cent.

The money value of rents was last year Rs. 13·13 per acre, but this year it has fallen to 10·8. The decrease is due to a fall in produce prices consequent on the low price of rice in the export markets of Lower Burma and on the good harvests of Upper Burma. In Pyapôn the local officers, however, suggest that the fall is due to scarcity of money. They say that the landlord cannot afford to let his land lie idle, and as he cannot finance his tenants in the usual way he has to reduce his rents.

**Rental values.**
*Statement XII, column 10, page 57.*

From Pegu it is reported that although the relations between landlords and tenants are generally good there is a small but growing class of Chetties who are acquiring and letting lands, and amongst them there are some who are bad landlords and grind their tenants, generally Natives of India. Myaungmya reports an increase of Chittagonian and Madrassi tenants, whose low standard of living enables them to pay higher rents than Burmans. In Pyapôn it is said that the Burman tenant is gradually disappearing. The Deputy Commissioner, Thatôn, remarks that lands held by non-cultivating classes are more often than not rented at a lower rate than the lands of agricultural landlords. This has been noticed elsewhere, especially in the case of non-resident landlords—a man who can keep an eye on his tenants' threshing floor being able to extract a larger rent than an absentee.

**General Remarks on tenancies.**
*Statement XII, page 57.*

18. At the commencement of the official year outstandings of agricultural advances amounted to Rs. 10,01,312, a figure 34 per cent. greater than the outstandings at the beginning of the previous year. The growth was the direct result of the unfavourable agricultural season of 1907-08 in Upper Burma. More money was advanced in 1908-09 to help the Upper Burma agriculturists along, and the recovery of sums already advanced was deferred.

**Outstandings of agricultural advances.**
*Statement XIII, column 2, page 58.*

The total amount advanced during the year of report was about 10⅝ lakhs, of which eight lakhs went to Upper Burma. In the previous year advances totalled 9¾ lakhs, of which the Upper Burma share was about five lakhs. In order to provide sufficiently for Upper Burma requirements requisitions from Lower Burma had to be somewhat reduced. This was unfortunate, but as the previous year's rice crop of the Lower Province had been fairly good and had realized unprecedented prices the reduction was not very seriously felt. In last year's report it was mentioned that in Hanthawaddy the issue of loans in tracts liable to periodical floods had been discontinued. No advances were given in these tracts during 1908-09, the Deputy Commissioner having come to the conclusion that the security is too precarious and that cultivation in these tracts should not be artificially stimulated by agricultural loans. In Tharrawaddy loans appear to be popular and Rs. 63,135 were distributed. In Thayetmyo loans to the extent of Rs. 48,565 were disbursed. In Pakôkku advances totalled Rs. 85,180, a large portion of this being advanced in ground-nut seed. Mandalay advanced Rs. 11,800, nearly all of which went to Co-operative Credit Societies. These Societies were formed mostly by pioneers in the Mandalay Canal Tract to help in liquidating indebtedness incurred in the past, and in the clearing of jungle, preparing land for irrigation, and in the purchase of cattle and seed. Considerable sums, over Rs. 50,000 in each district, were advanced in Shwebo, Sagaing, and Lower Chindwin, where the cultivators were impoverished by the previous bad seasons. For the same reason liberal advances amounting to Rs. 94,155 in Meiktila, Rs. 59,980 in Yamèthin, and Rs. 1,48,285 in Myingyan, were granted.

**New agricultural advances and distribution of same.**
*Statement XIII, column 3, page 58.*

The only remissions made were in the Ma-ubin District. They amounted to Rs. 4,171. The large sum of Rs. 73,713 was suspended in Hanthawaddy, where the Deputy Commissioner considered that repayment of advances made in previous years on lands where crops had been destroyed by floods would press heavily on the cultivators. The suspensions amounting to Rs. 11,474 in Shwebo were granted because of scantiness of rainfall in areas outside the canal tract. In the remaining districts suspensions were

**Remissions and suspensions of agricultural advances.**
*Statement XIII, columns 20 and 22, page 59.*

necessary in cases where cultivators had not fully recovered from the two bad seasons of 1906-07 and 1907-08.

**Land Improvement Loans.**
*Statement XIIIA, pages 60 and 61.*

19. Only Rs. 13,675 were disbursed under the Land Improvement Loans Act during the year. There were no remissions or suspensions, and the amounts were collected without difficulty. In Prome the amount advanced was for a small irrigation work. In Thatôn the loans were for the erection of bunds to keep out salt water. In Amherst one loan was made for the same purpose, and another for fencing a plantation. Advances for protective bund works might be more freely given in other sea-board districts. Cultivators often become heavily involved by debts incurred for carrying out such works. In Thayetmyo the loans were presumably for irrigation purposes, though this is not stated by the Deputy Commissioner. In Myitkyina a small loan was made for a well. In Katha one loan was made for an irrigation work, and in Myingyan the loans were spent chiefly on improving lands by erecting or repairing bunds and diverting streams.

**Free grants for Improvements.**
*Statement XIV, Item 7, page 63.*

19A. Free grants from the District Cess Fund amounting to Rs. 4,038 were made in Prome for various small works, mostly irrigation. The only other free grant was one of Rs. 250 made in Thayetmyo for repairs to a weir.

**The Cultivators' Loans Manual.**

A Manual containing the Land Improvement Loans Act of 1883, the Agricultural Loans Act of 1884, and the Rules and Instructions thereunder in force in Burma, was issued during the year by the Financial Commissioner.

# CHAPTER VIII.

## Revenue Proceedings.

**Revenue Proceedings against defaulters.**

*Statement VIII, page 51.*

**20.** Notices of demand decreased by 3,358 and numbered only 37,854 for the whole Province.

Warrants of arrest also decreased by nearly the same number as last year, and warrants of attachment of property by also the same amount approximately. The number of persons arrested decreased by 38, but there were three more commitments to jail than in the year previous.

Sales of moveable property decreased by 504 cases and sales of immoveable property increased by 10. In view of the strong general decrease of coercive processes, it is interesting to note that the revenue for realization of which application was made was greater by Rs. 1,20,764.

Of Rs. 9,97,423 irrecoverable without issue of process, the measures taken resulted in collection of Rs. 8,15,797. The result was therefore better than that of last year.

*Akyab.*

It was necessary to arrest 84 persons in Akyab although none had been arrested in the year previous.

*Hanthawaddy.*

The largest number of persons arrested was in the Hanthawaddy District; but the sales of property in Hanthawaddy were far less numerous than in Pegu or in Bassein. They were also less than in Akyab or in Prome. Last year, the Financial Commissioner agreed that more coercion would have been justified in Hanthawaddy, and this year only Rs. 40,000 out of Rs. 1,47,532 to be recovered, remained unrecovered. Although more persons were arrested, the number of coercive processes was far less in Hanthawaddy than in the year before. The improvement is attributed largely to the earlier grant of fallow rates instead of making a full demand in the first place and allowing refunds after the revenue had been collected. It appears that coercive processes had been largely unnecessary in the previous year because owing to failure of the Land Records Department, demand had been made of sums which were not really due. The remarkable increase in arrests is due to the fact that during the illness of a former Township Officer a clerk had issued proclamations of sale indiscriminately. When Mr. Richard, Myoôk, arrived in May he found that the assessees were contumaciously refusing to pay until the morning of the auction or quietly suffering resumption of their squatter lands in firm confidence that they would be able to cultivate them next year and he issued process against the person in all such cases. In only two cases was it necessary to commit defaulters to prison. In the opinion of the officiating Financial Commissioner recourse to process against the person might with advantage be extended to contumacious defaulters in Hanthawaddy and Akyab in lieu of process against the land.

*Pegu.*

The increase in the number of processes issued in Pegu District comes from the Pegu Township only and was due to destruction of crops by floods in the area between the Pegu-Sittang Canal and the Pegu-Martaban Railway. The destruction was not sufficient to warrant remission by proclamation, but the cultivators expected it and failed to apply individually. Resumption of land in this area has no effect because it has been found impossible to obtain cultivators for over 3,000 acres already resumed in the rest of the district. Revenue was easily collected without any coercion. In Tharrawaddy, contumacy of defaulters in the hope of the tax being written off as irrecoverable induced the Revenue Officers to issue warrants of arrest against the person.

*Tharrawaddy.*

The increase in warrants of arrest in Bassein District is said to have been due to a disregard by the Township Officer of Kyônpyaw of Direction 128 which forbids warrants of arrest unless the officer believes that the revenue can be paid and cannot be recovered by less stringent means. In this township there is much land coming under cultivation, and in such places the cultivators move about and are hard to fix.

*Bassein.*

The number of persons arrested in Henzada also increased, but it is interesting to note that it was not necessary to put any one in jail perhaps because seven had been committed last year.

In Pyapôn the large number of attachments of property resulted in far fewer sales. There is no doubt that when revenue officers show a determination to collect or remit revenue without delay, the cases of contumacious default will be few.

*Pyapôn.*

The outstandings in the Pa-an Township of the Thatôn District and the increase in coercive process is ascribed to the mistakes of the Revision Survey Party in holding marking. In Amherst 25 out of 29 warrants of arrests for recovery of land revenue were issued by a new Township Officer, but the Deputy Commissioner remarks that land revenue in the district is generally paid without coercive process. The decrease in the number of processes issued in Thayetmyo is attributed to improvement in the agricultural season. Warrants of arrest seem to have been unnecessarily issued in Minbu, for one revenue defaulter was committed to jail shortly before the revenue due from him was sent up for remission.

*Thatôn.*

*Amherst.*

*Thayetmyo.*

*Minbu.*

Maung Thin, Subdivisional Officer of Madaya, is responsible for a large number of the notices issued in Mandalay District. There was less reason for this as the tax-tickets for the *Kaukgyi* revenue were received late; but as usual Maymyo is responsible for the greater number of coercive processes. Special efforts were made to induce Indian coolies in the Myitkyina District to pay without delay. This section of the report from the Katha District is not clear, but it is inferred that the greater part of Rs. 18,000 for which recovery was sought was due from fishery lessees.

*Mandalay.*

*Myitkyina.*

*Katha.*

In the Ruby Mines again it is said that natives of India deliberately delay the payment of *thathameda* in the hope that it might be struck off as irrecoverable. Against such contumacy warrants of arrest appear to be the only remedy. No warrants of arrest were issued but two persons were arrested whereupon the arrears were paid immediately.

*Ruby Mines.*

*Shwebo.*

The increase in Shwebo is due to the large increase of Land Revenue demand.

*Sagaing.*

In the Sagaing District most of the processes were from the Sagaing Township where the Commissioner thinks the Township Officer was remiss. In the Upper Chindwin an increase in the Homalin Subdivision is ascribed to friction between a headman and his villagers, and the Revenue Officers apparently lent themselves to gratify private spite.

*Upper Chindwin.*

**21.** In 16 circles revenue collection by village headmen took the place of collection by circle *thugyis*. The average amount received by circle *thugyis* was Rs. 1,262 against Rs. 1,222 in the previous year. Of the balance payable, after deductions for survey charges had been made, Rs. 2,59,925 was actually disbursed, and the difference is due in most part to income-tax. Commission and deductions declined in proportion to the number of casualties, though the former declined less owing to the greater revenue demand.

**Commission paid for the assessment and collection of revenue.**

*Statement IX, Part I, Page 52.*

**(i) Circle Thugyis.**

The circle headman for Henzada town absconded during the year with revenue amounting to Rs. 3,903-8-0. He was convicted and sentenced to a term of imprisonment, and the money due from him was recovered from his sureties.

*Henzada.*

The number of village headmen who collected revenue increased by 213 net. The number added was really 283, but there were reductions in Prome (10), Myaungmya (20), Pyapôn (1), Upper Chindwin (10), Kyauksè (1), and Yamèthin (28).

**(ii) Village Headmen.**

*Statement IX, Part II, page 53.*

In the Upper Chindwin the decrease is due to inaccurate returns in previous years. The other districts do not explain.

*Upper Chindwin.*

Commission due increased by Rs. 1,85,520; only Myaungmya (Rs. 9,098), Mandalay (Rs. 2,652), Katha (Rs. 11,186), and Ruby Mines (Rs. 956) show decreases.

*Myaungmya.*
*Mandalay.*
*Katha.*
*Ruby Mines.*

The number of embezzlements during the year amounted to 16, of which 12 occurred in Lower Burma and four in Upper Burma.

**Defalcations.**

Defalcations in Lower Burma were in Kyaukpyu 2, Tharrawaddy 1, Henzada 3, Ma-ubin 3, Pyapôn 1, Toungoo 1, and Amherst 1.

*Kyaukpyu, Tharrawaddy, Henzada, Ma-ubin, Pyapôn, Toungoo, Amherst.*

In Upper Burma the Cantonment *Thugyi*, Mandalay, absconded after having embezzled money since 1905-06. The money, however, was due to the Cantonment fund.

*Mandalay.*

Two headmen in the Ruby Mines District are under suspension, but it is not clear that there has been any embezzlement.

*Ruby Mines.*

In Shwebo a headman was dismissed, and is under trial for illegal collection of money by substituting a sum of money as due on a tax-ticket in place of the word *nil*.

*Shwebo.*

Payment of commission was reported to have been promptly made in nearly all districts, and the amount outstanding at the end of the year has been mostly due to the fact that headmen pay up small amounts of collection of capitation-tax on blank tickets towards the close of the year, and frequently send these small amounts by agents. The commission on these collections is small, and headmen do not trouble to make a special journey to draw it. The accounts dealing with payment of commission in Sandoway District have been in confusion for ten years, but are said to be correctly kept now. There was a great improvement in payment of commission in Hanthawaddy District, and no doubt prompt payment of commission favours better administration, because the headmen receive their remuneration without undue delay and trouble.

*Sandoway.*

*Hanthawaddy.*

In Tharrawaddy arrears of land revenue in the monthly statement of revenue collections for 1908-09 led to the elucidation of the fact that the amount outstanding was the balance of a sum of Rs. 3,000, embezzled in 1907-08 by the Sindalin *Thugyi* of the Letpadan Township. The headman's sureties were allowed to pay up in two years, as the amount embezzled exceeded the total commission due to all his sureties.

*Tharrawaddy.*

In Henzada District there were no defalcations among village headmen, but two headmen were removed for allowing their sons to collect revenue, the result being that they did not credit the amounts to Government. One defalcation in Pyapôn District should have resulted in speedy retribution to the headman but unfortunately a warning message and a warrant sent by the Deputy Commissioner to the authorities in Kyauksè District were not acted on and the headman escaped.

*Henzada.*

*Pyapôn.*

There were no changes in the method of taking security during the year, except that circle *thugyis* of the three districts, Ma-ubin, Myaungmya and Pyapôn, agreed to give mutual security and a security bond has been deposited with the Deputy Com-

**Security.**

missioner of Ma-ubin. Co-villagers' security, introduced some years ago into Prome and Thayetmyo Districts, in place of co-headmen's security, is said to continue to work well in the Prome District.

Government has now abandoned its intention of imposing by legislation on all villagers the responsibility for the revenue due from the village, but it is possible that some modification of this proposal may be necessary in Upper Burma where land is declared to be held on communal tenure.

**Area granted or leased for cultivation.**

*Statement X, column 2, page 54.*

22. The area granted or leased for cultivation increased by 4,924 acres. The largest increases were in Akyab, Myaungmya and Pyapôn Districts. Large decreases are reported in Thatôn and Mergui. The figures of areas granted and leased for the last five years are instructive, because it is during this time that the policy of suspension of issue of grants has been adopted. In 1903 the area granted or leased amounted to 102,833 acres, in 1903-04 to 110,776 acres, in 1904-05 to 87,676 acres, in 1905-06 to 53,394 acres, in 1906-07 to 41,542 acres, and in 1907-08 to 31,935 acres. The area shown in column 2 of Statement X is no indication of the amount of land taken up for cultivation, but is rather an indication of the amount of land which either was not sufficiently attractive to be cultivated without a promise of exemption of revenue, or was leased in large blocks on special terms for cultivation of special staples in individual districts.

*Thatôn.*
*Mergui.*

*Akyab.*

The increase in Akyab is largely due to improvement in dealing with applications in that district. A large number was pending at the close of the previous year, and in spite of the larger number received during the year, the number pending at the end of the year was only 387.

*Kyaukpyu.*

In Kyaukpyu District the practice reported last year of giving large areas of land indiscriminately to many close relations of the original applicant has been stopped, and the officers responsible for this practice were called on for explanation. The Commissioner did not think that their fault was due to anything worse than ignorance. There are still far too many applications for *pottas* pending in this district, and the Commissioner will be asked to consider the advisability of suspending issue of grants. The habit of giving grants is apt to breed in officers and cultivators alike, an impression that occupation of land without written permission is discountenanced. The applications are said to refer largely to lands which are covered at high water, and survey through the deep mud left by the receding tide is very difficult. The land is cultivable only after some kind of bund has been built to keep out water on the low side, and in such places it would be advisable to permit squatting without issue of grants and to stay assessment for a period of years. If this course is followed, it will not be necessary to empower local officers to grant longer periods of exemption as recommended by the Deputy Commissioner. But the Deputy Commissioner further explains that the land is generally said to have deteriorated as soon as the period of exemption expires. It seems to the Officiating Financial Commissioner to be probable that these grants are only obtained for the privilege of exemption, so that catch-crops without ploughing and without stumping may be obtained for a few years, without payment of any revenue.

*Hanthawaddy.*

The Deputy Commissioner of Hanthawaddy points out that the present form of Statement X is out of date. It ignores the fact that there are numerous leases granted in Chapter VII-A of the Land Revenue Rules, and under the Lower Burma Town and Village Lands Act, for which the present form finds no place at all. In Hanthawaddy District alone there are 414 leases under Chapter VII-A for industrial and residential purposes, 1,220 for agricultural purposes, and 601 under the Lower Burma Town and Village Lands Act. The matter of assessing rent of lands leased has not received due attention in the past. Sums due on leases, either for cultivation or for industrial or for residential purposes, when the rent retained was not at the ordinary *kwin* rate, have not been collected, because it was not clearly laid down that it was the duty of the Land Records Department or the *Akunwun's*

Department to see that these demands were collected. This has now been provided for in the Land Records Manual and in the new assessment rolls.

The administration of the Government estate near Rangoon by the Deputy Commissioner of Hanthawaddy, Mr. Webb, has received special attention, and earned the commendation of the Commissioner. There is no doubt that this special work will require a special staff.

In consequence of the suspension of grants in the Irrawaddy Division, and the discretion granted to Revenue Officers generally in Direction 45A there will be a large decrease in the number of *pottas* granted in future years. Special Grant officers were employed during the year in Toungoo District for six months : 1,177 acres were disposed of by one of these officers and 2,492 acres by the other.

*Toungoo.*

The decrease in Thatôn is dūe to the suspension of issue of *pottas* in Pa-an and in alluvial lands in Kyaikto. Although *pottas* were not issued, more than 500 ten-acre plots were distributed on a new accretion in Bilin Township, and 750 acres were similarly dealt with in the Kyaikto Township. Considerable areas of land suitable for cultivation were excluded from grazing-grounds in the Amherst District, and other areas have been brought into cultivation through the introduction of flood-resisting varieties of paddy known as *yemanaing* or *tadaungbo* paddy. Six thousand eight hundred and seventy-six acres were planted with this paddy against 1,655 in the year before. Approximately, 2,500 acres of this increase represent new land taken up on account of the substitution of *tadaungbo* for other varieties of paddy. The credit for introducing this variety of paddy into the Amherst District is ascribed to Mr. Mirza Abdul Hossein, K.B. It is unfortunate that the grain from the *tadaungbo* paddy is in disfavour with rice merchants, and it is hoped that the cultivators will be induced to keep this grain separate from mill-paddy. It will be unfortunate if the price of rice in districts where *tadaungbo* is cultivated were depreciated through fear of adulteration with *tadaungbo*. One satisfaction can be derived from the assertion that *tadaungbo* rice is never cultivated where another variety will grow, because the outturn is poor and the reaping difficult. It has also found a ready market in Chittagong and in India, although it is unpalatable to the fastidious Burman.

*Thatôn.*

*Amherst.*

No grants for rubber were made in the Mergui District, but one application was received from Katha and 50 acres were leased for rubber in Myitkyina.

**Rubber.**

*Mergui.*
*Katha.*
*Myitkyina.*

The area which will eventually be worked under the Môn Canal in the Minbu District was dealt with by a special officer who finally disposed of 1,304 acres. His progress was very slow and his work does not seem to have been properly supervised. The irrigated area awaiting disposal is estimated at 27,000 acres, but the Officiating Financial Commissioner does not at present think it will be necessary to have a special staff to deal with it. The plan adopted has been to divide the land into 30-acre blocks intersected at right angles by cattle-paths, leaving lots available for cultivation measuring about $7\frac{1}{2}$ acres each. This method of disposal was not a success in the Hanthawaddy District and the result in Minbu will be watched with interest. It is difficult to confine rice cultivation in symmetrical plots and still more difficult to prevent cultivators including in their fields the marginal cattle-paths.

*Minbu.*

An area of 43·88 acres in Myitkyina District was leased under the rules in Appendix II of the Upper Burma Land Revenue Manual to a retired military policeman who is now reported to be a resident of Prome.

*Myitkyina.*

The area granted free of revenue for religious purposes in the year of report was considerably more than in the year previous, the reason no doubt being that with the favourable harvests there was a greater surplus left in the hands

**Revenue-free Grants: Religious purposes.**

of cultivators with which to undertake works of merit. The large area granted in Pakôkku is due to a grant of 199·58 acres for the upkeep of the Pakan Sèthushin Image of Gautama and the Tangyi Swedaw Pagoda. It is probable that the assignment on account of these objects is really for "public" rather than for religious purposes, but as the grants of the revenue were made in 1897 and 1899 respectively it is not yet clear why the land is entered in Statement X this year.

*Pakôkku.*

A small area was granted for a church and parsonage in Myitkyina. Otherwise the grants were for the ordinary purposes of building *kyaungs*,* *theins* † and *zayats*.‡

*Myitkyina.*

The area granted free for public purposes also increased considerably, and in many cases the object was provision of burial-grounds for various communities in or near towns.

**Public purposes.**

The area granted or leased as *thugyisa*§ amounted to 1,018·82 acres, but far more might be done towards providing the appointment of headmen with this appanage of land than is really done. In particular no land was attached to headmanships in Shwebo, although a considerable amount of new land was disposed of. Good work in this way was done in the Katha District where a considerable number of Headmen have now been provided with *thugyisa* lands. The Deputy Commissioner of the Upper Chindwin District has written at considerable length on the theory of *thugyisa*, but no grants or leases were made in that district during the year.

§ *Thugyisa.*

*Shwebo.*
*Katha.*

*Upper Chindwin.*

23. The figures in Statement X-A show an increase of Rs. 3,380-6-9 in the total value of assignments of land revenue for all purposes, of which nearly 84 per cent. was for purposes other than for the maintenance of public servants.

**Assignments of Land Revenue.**

*Statement X-A, page* 55.

(*a*) For maintenance of public servants, the value of assignments has reached Rs. 21,202-8-5, Katha being responsible for Rs. 248-1-2 added during the year. The total additions under this head in 1908-09 were Rs. 551-7-5 against Rs. 340-5-5 ‖ in 1907-08. They were all on account of *Thugyisa* grants.

*Katha.*

(*b*) For other purposes—Additions since 1907-08 amounted to Rs. 2,828-15-4, of which the largest came from Amherst (Rs. 1,342-6-0), Henzada (Rs. 325-4-4), Myitkyina (Rs. 225-6-8), Pegu (Rs. 223-15-4), and Pyapôn (Rs. 138-14-0). The amount from Amherst was on account of the issue of four grants: one to the Roman Catholic Mission for a school, two to the American Baptist Mission for a burial ground and chapel, and one for the construction of a monastery and other religious buildings

*Amherst.*
*Henzada.*
*Myitkyina.*
*Pegu.*
*Pyapôn.*
*Amherst.*

In Myitkyina the sanction of the Government of India was accorded in the case of two grants, one for a church and parsonage to the Bishop of Rangoon, and one for the erection of a pagoda and rest-houses. Increases elsewhere, as already observed, are evidences of a favourable year which gave an impetus to works of merit.

*Myitkyina.*

The revised figures for Kyauksè and Yamèthin represent a readjustment since the issue of last year's report on account of alteration of rates.

*Kyauksè.*
*Yamèthin.*

24. The revenue from these grants in the Akyab District increased from Rs. 72,000 to Rs. 76,030 on account of enhancement of rates in one grant and resettlement in two others. One grant which had been resumed by the Financial Commissioner in the year previous is by order of the Local Government to be restored to the grantee on lease for 20 years. In the case of another grant of which the term has expired, the resettlement of rates

**Waste Land Grants under the old rules.**

*Akyab.*

* Buddhist Monasteries.
† Ordination halls.
‡ Rest-houses.
§ Land held by headmen as an appanage of office.
‖ Revised figures.

has not yet been effected owing to delay in settlement of a dispute as to identity of the boundaries of the area occupied with those of the area originally granted. Two other grants under the rules of 1865, being the first under these rules to come up for resettlement, were dealt with in the year. The Collector of Rangoon has not yet found out whether any such grants lie in the area taken over from the Hanthawaddy District in 1903. The Deputy Commissioner, Hanthawaddy, has turned his attention to these grants with the result that since the year of report closed, he has taken steps to collect royalty on minerals extracted from grant lands which have hitherto escaped payment. A grant in the Thatôn District measuring 402 acres has been washed away by the sea.

*Rangoon Town.*

*Hanthawaddy.*

*Thatôn.*

25. Few amendments have been made during the year under report to the Land Acquisition Directions. The wording of Direction 57 was amplified and the duty of altering the maps and registers was placed on the Superintendent of Land Records. Provision has been made in Direction 17 for relieving Deputy Commissioners of a portion of the routine duties connected with acquisition which can be performed adequately by *Akunwuns*, while the form of notification under section 6 (*1*) has been simplified and so altered as to give the necessary information with less detail.

**Land Acquisition.**

Several conferences have been held between the Revenue and Public Works Department authorities with a view to altering the procedure preliminary to notification, and measures are still under discussion. The schemes for the prevention of encroachments on Public Works Department lands and roads have also received attention.

The system of acquiring, free of cost, land for roads and drainage spaces in Railway towns, which was referred to in the last report, was successfully adopted in Pyu (East), in Toungoo District. No scope for it was found in the other districts of the Tenasserim Division, or in the Irrawaddy Division. In Bassein it is reported that there is very little demand for house sites in the Railway towns.

The Sanitary Board has declared its opinion that the control of land in new towns on the Railway is so important on sanitary grounds that it is essential that land should be acquired, and the Local Government has provided money in the Budget for1910-11 to make a beginning in this direction along the Kyangin extension.

Cases in which award statements have to be returned to Collectors for explanation of the difference between the areas shown therein and those published in the corresponding notifications still continue, but are not frequent. In most instances the difference is due to the omission to enter the amount of State land in the award statement.

26. Inspections of offices by the Financial Commissioner were held as under :— The District revenue offices and record-rooms of the Upper Chindwin, Toungoo, Mandalay and Amherst and all districts in the Irrawaddy Division ; the subdivisional revenue offices of Mingin, Kalewa, Kindat and Homalin in the Upper Chindwin District, Myanaung in the Henzada District, Ngathainggyaung in the Bassein District, Myaungmya and Wakèma in the Myaungmya District, Kyaiklat and Pyapôn in the latter district, Kyaikto in the Thatôn District, Toungoo in the district of that name and the following Township offices : Kungyangôn (Hanthawaddy), Ngathainggyaung Thabaung (Bassein), Kanaung, Lemyethna, (Henzada), Myaungmya, Ma-ubin, Pantanaw (Ma-ubin), Kyaiklat, Pyapôn, Dedayè (Pyapôn), Kani (Lower Chindwin) and Homalin and Paungbyin (Upper Chindwin).

**Inspections.**

Generally speaking, inspections by Deputy Commissioners have been adequate except in respect of their record-rooms. With the exception of the Commissioner of Magwe, inspections by Commissioners have been sufficient. Subdivisional Officers have again failed to take seriously their duties in this respect, but an honourable exception may be made of Subdivisional Officers in the Akyab, Amherst, Pegu, Mandalay, and Sagaing Districts. In the Myingyan, Meiktila, Kyauksè, Ruby Mines, Bhamo, Pyapôn, Ma-ubin and Myaungmya Districts they made no inspections at all and in the majority of the other

districts only one or two inspections were made. Generally speaking, Commissioners have now ordered greater attention to be paid to this branch of their duties by Subdivisional Officers, and the Financial Commissioner desires to lay particular stress upon it now that the tendency is to place on Subdivisional Officers the greater part of the routine work formerly performed by Deputy Commissioners personally. The Deputy Commissioners of Kyauksè, Magwe, Pyapôn and Hanthawaddy failed to inspect their record-rooms at all, while those of Tharrawaddy, Bassein, Ma-ubin, Toungoo, Thatôn, Amherst, Mergui, Thayetmyo, Pakôkku, Minbu, Sagaing and Meiktila failed to make the requisite two inspections. The record-room, Hanthawaddy, is still in confusion owing to lack of proper accommodation.

Offices were generally found in good order, but the Town Lands Office, Rangoon, the District Office of Myaungmya, the Subdivisional Offices of Shwegyin (Toungoo), and the Township Offices of Maungdaw (Akyab), Kyaukpyu, An (Kyaukpyu), Mawlamyainggyun (Myaungmya), Thayetchaung (Tavoy), Tigyaing (Katha), Salingyi (Lower Chindwin), Tamu, Maingkaing and Homalin (Upper Chindwin), were reported to be in an unsatisfactory state.

**Concluding remarks.**

27. The Officiating Financial Commissioner desires to bring to notice the good work in the Revenue Department done by Mr. B. S. Carey, Officiating Commissioner; Messrs. Webb, Rigg and Fowler, Lieutenant-Colonel Aplin and Majors DesVœux and Obbard among Deputy Commissioners; by Lieutenant Hodgins, Mr. Grantham, Maung Myat Tha Gyaw, T.D.M., Maung Po Kyu, A.T.M., Mr. Stewart, Mr. Clague, Maung Thin and Maung Po Nu among Subdivisional Officers; by *Akunwuns* Mr. Vaillant, Maung Shu Pe, Maung Shein (2), Maung Ba Kyaw (3), Maung Po Kyan, Maung Thet Nyun; and by Maung Po (5), Maung Shwe Hpan, Maung E Cho (2), Maung Aung Gyaw, Maung Ba Kin, Maung Byaung (2), Maung Ta Dut, Maung I and Maung Maung among Township Officers. Maung Po Mya did excellent service in the enquiry into fisheries of the Pegu District. It is satisfactory to note that so many officers have earned the commendation of their Deputy Commissioners and Commissioners as shown in the appendix; and the selection of a few names does not imply that the Officiating Financial Commissioner does not concur with their views. He desires also to bring to notice the assistance rendered by Mr. Holme, his Secretary and by Mr. J. J. Anderson, Assistant Secretary. The latter came fresh from a subdivision during the year and at once made strenuous and successful endeavours to acquaint himself with his duties. The efficient manner in which Mr. Mathews, Commissioner of Settlements and Land Records, carries out his duties is well known, but special thanks are due to Mr. Lowry, Deputy Director of Land Records, who has now gone to District work, for his labours in compiling a Land Records Manual.

By order,

H. B. HOLME,

*Secretary to the Financial Commissioner, Burma.*

RANGOON, *12th November* 1909.

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STATEMENT I.—*Land Revenue.—Area assessed and Revenue Demand, Remissions, Collections and Outstandings for the year ended the 30th June* 1909 (Paragraphs 4—6 of Report, pages 4—11).

| Division and District. | Area assessed in acres. | Demand. | | Remissions. | | Collections. | | Outstandings. |
|---|---|---|---|---|---|---|---|---|
| | | Arrears. | Current. | Arrears. | Current. | Arrears. | Current. | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| ARAKAN ... Akyab ... | 790,327 | ... | 18,20,895 | ... | 70 | ... | 18,20,825 | ... |
| Northern Arakan | 11,213 | 764 | 7,692 | ... | 8 | 764 | 7,684 | ... |
| Kyaukpyu ... | 188,181 | *214 | 2,87,146 | 197 | 322 | 17 | 2,86,503 | 321 |
| Sandoway ... | 77,418 | 528 | 1,26,970 | ... | 30 | 528 | 1,26,605 | 335 |
| PEGU ... Rangoon Town ... | 8,545 | 85 | 32,200 | 20 | 129 | 65 | 31,590 | 481 |
| Hanthawaddy ... | 1,221,751 | 36,203 | 36,99,208 | 22,406 | 23,523 | 13,797 | 36,75,685 | ... |
| Pegu ... | 922,879 | 1,588 | 21,31,834 | 382 | 11,855 | 1,206 | 21,19,979 | ... |
| Tharrawaddy ... | 520,555 | 3,169 | 11,99,148 | 371 | 1,306 | 2,798 | 11,97,052 | 790 |
| Prome ... | 363,2.5 | ... | 5,69,127 | ... | 1,636 | ... | 5,67,360 | 131 |
| IRRAWADDY Bassein .. | 696,926 | ... | 15,28,989 | ... | 2,083 | ... | 15,26,688 | 218 |
| Henzada ... | 553,808 | 5,561 | 13,51,820 | 1,135 | 3,462 | 4,426 | 13,48,358 | ... |
| Myaungmya ... | 634,710 | ... | 17,72,322 | ... | 4,958 | ... | 17,67,076 | 288 |
| Ma-ubin ... | 446,173 | 11,112 | 12,89,249 | 5,577 | 17,086 | 5,535 | 12,72,163 | ... |
| Pyapôn .. | 614,185 | 8,025 | 18,26,189 | 4,534 | 5,539 | 3,491 | 18,20,305 | 345 |
| TENASSERIM Toungoo ... | 408,372 | ... | 8,16,738 | ... | 2,395 | ... | 8,14,273 | 70 |
| Salween ... | 24,475 | 114 | 26,872 | ... | ... | 114 | 26,872 | ... |
| Thatôn ... | 699,119 | 1,090 | 12,06,195 | 579 | 6,952 | 511 | 11,99,108 | 135 |
| Amherst ... | 489,207 | 913 | 8,90,851 | 137 | 4,562 | 776 | 8,86,289 | ... |
| Tavoy ... | 131,284 | 452 | 3,01,822 | 45 | 297 | 407 | 3,01,525 | ... |
| Mergui ... | 108,409 | 64 | 2,65,690 | ... | 428 | 64 | 2,65,262 | ... |
| MAGWE ... Thayetmyo ... | 204,039 | *986 | 2,51,908 | 176 | 404 | 810 | 2,51,269 | 235 |
| Pakôkku ... | 46,211 | 87 | 1,62,255 | ... | 6 | 87 | 1,62,196 | 53 |
| Minbu ... | 214,228 | *44 | 4,01,613 | ... | 89 | 44 | 4,01,412 | 112 |
| Magwe ... | 409,244 | 81 | 4,70,163 | ... | 95 | 81 | 4,70,058 | 10 |
| MANDALAY... Mandalay ... | 166,350 | ... | 8,11,267 | ... | 7,178 | ... | 8,04,089 | ... |
| Bhamo ... | 20,267 | ... | 33,611 | ... | 18 | ... | 33,593 | ... |
| Myitkyina ... | ... | 21 | 35,929 | ... | 166 | 21 | 35,753 | 10 |
| Katha ... | 180,436 | 2 | 2,34,167 | ... | 510 | 2 | 2,33,657 | ... |
| Ruby Mines ... | 7,020 | ... | 16,939 | ... | 37 | ... | 16,902 | ... |
| SAGAING ... Shwebo ... | 357,115 | ... | 3,63,057 | ... | 2,016 | ... | 3,61,041 | ... |
| Sagaing ... | 411,989 | 25,780 | 4,47,294 | 25 | 59 | 25,755 | 4,47,226 | 9 |
| Lower Chindwin | 471,465 | ... | 3,23,964 | ... | 91 | ... | 3,23,873 | ... |
| Upper Chindwin | (a)29,508 | 36 | 1,58,820 | ... | 57 | 36 | 1,58,035 | 728 |
| MEIKTILA ... Kyauksè ... | 189,954 | ... | 1,95,014 | ... | 4,550 | ... | 1,90,464 | ... |
| Meiktila ... | 289,957 | ... | 2,95,774 | ... | 429 | ... | 2,95,345 | ... |
| Yamèthin † ... | 154,548 | ... | 1,80,007 | ... | 654 | ... | 1,79,350 | 3 |
| Pyinmana † ... | 102,856 | ... | 2,44,872 | ... | 1,433 | ... | 2,43,336 | 103 |
| Myingyan ... | 561,364 | *2 | 4,53,750 | ... | 218 | 2 | 4,53,490 | 42 |
| Total ... 1908-09 ... | ... | *96,921 | 2,62,31,361 | 35,584 | 1,04,651 | 61,337 | 2,61,22,291 | 4,419 |
| 1907-08 ... | ... | 1,52,954 | 2,49,82,671 | 45,759 | *1,88,882 | 1,05,117 | *2,47,11,125 | *96,921 |

* Revised figures. | † Subdivisions. | (a) Mingin Subdivision only.

STATEMENT III-A.*—*Capitation-tax.—Number of persons assessed, Demand, Remissions, Collections and Outstandings for the year ended the 30th June* 1909 (Paragraph 8 of Report, pages 12—15).

| Division and District. | Number of persons assessed. | Demand. | | Remissions. | | Collections. | | Outstandings. |
|---|---|---|---|---|---|---|---|---|
| | | Arrears. | Current. | Arrears. | Current. | Arrears. | Current. | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| ARAKAN ... Akyab ... | 156,356 | ... | 5,70,100 | ... | 4,265 | ... | 5,65,835 | ... |
| Northern Arakan | 4,896 | ... | 4,896 | ... | 2 | ... | 4,894 | ... |
| Kyaukpyu ... | 44,723 | ... | 1,84,360 | ... | 3,631 | ... | 1,80,729 | ... |
| Sandoway ... | 22,542 | 4 | 80,881 | ... | 786 | 4 | 80,093 | ... |
| PEGU ... Hanthawaddy ... | 134,497 | 875 | 5,24,844 | 665 | 9,780 | 210 | 5,14,941 | 123 |
| Pegu ... | 107,984 | ... | 4,26,919 | ... | 4,962 | ... | 4,21,948 | ... |
| Tharrawaddy ... | 79,914 | 7 | 3,59,237 | ... | 8,408 | 7 | 3,50,678 | 151 |
| Prome ... | 70,530 | ... | 2,92,405 | ... | 6,007 | ... | 2,86,398 | ... |
| IRRAWADDY Bassein ... | 85,445 | ... | 3,79,405 | ... | 7,362 | ... | 3,72,043 | ... |
| Henzada ... | 98,851 | ... | 4,39,268 | ... | 6,772 | ... | 4,32,496 | ... |
| Myaungmya ... | 66,552 | ... | 2,93,694 | ... | 6,135 | ... | 2,87,369 | 190 |
| Ma-ubin ... | 58,848 | ... | 2,50,962 | ... | 5,918 | ... | 2,45,044 | ... |
| Pyapôn ... | 56,926 | 35 | 2,35,833 | 33 | 5,271 | 2 | 2,30,562 | ... |
| TENASSERIM Toungoo ... | 70,025 | ... | 2,75,786 | ... | 2,559 | ... | 2,73,227 | ... |
| Salween ... | 9,750 | ... | 20,096 | ... | 35 | ... | 20,061 | ... |
| Thatôn ... | 84,113 | 6 | 3,34,302 | 6 | 2,004 | ... | 3,32,298 | ... |
| Amherst ... | 61,052 | ... | 2,53,277 | ... | 1,300 | ... | 2,51,977 | ... |
| Tavoy ... | 27,432 | ... | 1,08,876 | ... | 732 | ... | 1,08,144 | ... |
| Mergui ... | 23,872 | ... | 85,450 | ... | 1,372 | ... | 84,078 | ... |
| MAGWE ... Thayetmyo ... | 50,187 | 20 | 2,12,005 | ... | 1,768 | 20 | 2,10,237 | ... |
| Railway Company's employés including coolies on construction lines. | ... | *7,655 | 33,069 | ... | ... | *7,655 | 25,384 | 7,685 |
| Irrawaddy Flotilla Company's employés. | ... | ... | 4,146 | ... | ... | ... | 4,146 | ... |
| Total ... 1908-09 | 1,314,495 | *8,602 | 53,69,802 | 704 | 79,071 | *7,898 | 52,82,582 | 8,149 |
| 1907-08 | *1,273,457 | *11,673 | *52,10,059 | 1,241 | 84,173 | *9,835 | *51,17,882 | *8,602 |

* Revised figures.

† Statement II relating to water rate has been discontinued.

STATEMENT III-B.—*Thathameda.—Number of households assessed, Demand, Remissions, Collections and Outstandings for the year ended the 30th June* 1909 (*Upper Burma only*) (Paragraph 10 of Report, pages 15—17).

| Division and District. | Number of households assessed. | Demand. | | Remissions. | | Collections. | | Outstandings. |
|---|---|---|---|---|---|---|---|---|
| | | Arrears. | Current. | Arrears. | Current. | Arrears. | Current. | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| MAGWE ... Pakôkku ... | 77,122 | ‡ 245 | 7,68,219 | 100 | 4,207 | 145 | 7,63,899 | 113 |
| MAGWE ... Minbu ... | 52,843 | 176 | 2,66,856 | 19 | 1,124 | 157 | 2,65 707 | 25 |
| MAGWE ... Magwe ... | 61,307 | 12 | 2,21,004 | 4 | 883 | 8 | 2,20,121 | ... |
| MANDALAY ... Mandalay ... | 41,453 | ‡ 2,333 | 2,58,631 | 448 | 4,500 | 1,885 | 2,52,492 | 1,639 |
| MANDALAY ... Bhamo ... | 11,789 | 64 | 1,19,246 | ... | 1,536 | 64 | 1,17,710 | ... |
| MANDALAY ... Myitkyina ... | 15,210 | 99 | 1,00,084 | 20 | 2,282 | 79 | 97,802 | ... |
| MANDALAY ... Katha ... | 41,463 | 120 | 2,26,145<br>† 2,736 | ... | 1,212 | 120 | 2,24,870<br>† 2,736 | 63 |
| MANDALAY ... Ruby Mines ... | 8,841 | 10 | 69,007<br>† 20,000 | .5 | 1,279 | 5 | 67,728<br>† 20,000 | ... |
| SAGAING ... Shwebo ... | 73,458 | ... | 2,95,770 | ... | 4,171 | ... | 2,91,599 | ... |
| SAGAING ... Sagaing ... | 57,341 | 13 | 2,80,071 | 6 | 1,862 | 7 | 2,78,209 | ... |
| SAGAING ... Lower Chindwin ... | 63,426 | ... | 3,80,360 | ... | 3,221 | ... | 3,77,139 | ... |
| SAGAING ... Upper Chindwin .. | 30,287 | 8,022 | 2,61,568<br>† 500 | 7,897 | 1,243 | 125 | 2,60,041<br>† 500 | 282 |
| MEIKTILA ... Kyauks ... | 33,536 | ... | 1,62,415 | ... | 1,377 | ... | 1,61,038 | ... |
| MEIKTILA ... Meiktila ... | 51,949 | ... | 1,56,638 | ... | 4,160 | ... | 1,52,478 | ... |
| MEIKTILA ... Yamèthin ... | 32,594 | ... | 1,19,970 | ... | 4,817 | ... | 1,15,153 | ... |
| MEIKTILA ... Pyinmana ... | 24,852 | ... | 1,07,528 | ... | 1,094 | ... | 1,06,414 | 20 |
| MEIKTILA ... Myingyan ... | 83,759 | ‡ 292 | 2,51,328 | 65 | 1,151 | 227 | 2,50,177 | ... |
| Railway Company's employés ... | ... | 807 | 15,496 | ... | ... | 807 | 15,524§ | ... |
| Irrawaddy Flotilla Company's employés. | ... | ... | 4,146 | ... | ... | ... | 4,146 | ... |
| Employés of the Bombay Burma Trading Corporation. | ... | ... | 1,958 | ... | ... | ... | 1,958 | ... |
| Employés of Oil Companies ... | ... | ... | 13,661 | ... | ... | ... | 13,661 | ... |
| Total ... 1908-09 ... | 761,230 | ‡12,193 | 41,03,337 | 8,564 | 40,121 | 3,629 | 40,61,102§ | 2,142 |
| Total ... 1907-08 ... | 756,035 | ‡*5,719 | ‡40,11,890 | ‡4,817 | 2,82,956 | ‡ 4,817 | ‡37,16,741 | ‡ 12,193 |

* Excludes Rs. 103 remitted and refunded. | † Tribute. | ‡ Revised figures. | § Includes Rs. 28 excess collection.

STATEMENT IV-A.—*Capitation-tax.—Classification of Exemptees for the year ended the 30th June* 1909 (Paragraph 9 of Report, page 15).

| Division and District. | Government servants and pensioners. | Priests and school masters. | Village headmen. | Poverty and old age. | Immigrants. | Persons assessed to income-tax. | Others. | Total. |
|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| ARAKAN ... Akyab ... | 695 | 1,032 | 1,112 | 9,513 | ... | 131 | 121 | 12,604 |
| ARAKAN ... Northern Arakan | 281 | 4 | 28 | 110 | ... | 11 | ... | 434 |
| ARAKAN ... Kyaukpyu ... | 421 | 407 | 478 | 5,320 | ... | 82 | 3 | 6,711 |
| ARAKAN ... Sandoway ... | 347 | 197 | 223 | 2,383 | ... | 77 | 85 | 3,312 |
| PEGU ... Hanthawaddy ... | 969 | 1,793 | 804 | 9,207 | ... | 366 | 46 | 13,185 |
| PEGU ... Pegu ... | 1,056 | 1,160 | 535 | 5,441 | ... | 585 | 30 | 8,807 |
| PEGU ... Tharrawaddy ... | 1,061 | 726 | 660 | 9,301 | ... | 374 | 47 | 12,169 |
| PEGU ... Prome ... | 660 | 709 | 623 | 9,886 | ... | 178 | 1 | 12,057 |
| IRRAWADDY ... Bassein ... | 491 | 776 | 716 | 7,081 | ... | 263 | 4 | 9,331 |
| IRRAWADDY ... Henzada ... | 447 | 1,113 | 650 | 11,048 | ... | 285 | 103 | 13,646 |
| IRRAWADDY ... Myaungmya ... | 358 | 470 | 639 | 3,445 | ... | 296 | 22 | 5,230 |
| IRRAWADDY ... Ma-ubin ... | 400 | 691 | 408 | 4,539 | ... | 412 | 20 | 6,470 |
| IRRAWADDY ... Pyapôn ... | 362 | 584 | 395 | 2,857 | ... | 466 | ... | 4,664 |
| TENASSERIM ... Toungoo ... | 419 | 796 | 742 | 4,696 | 434 | 193 | 9 | 7,289 |
| TENASSERIM ... Salween ... | 254 | 33 | 97 | 225 | ... | 26 | ... | 635 |
| TENASSERIM ... Thatôn ... | 801 | 1,235 | 428 | 7,589 | ... | 259 | 42 | 10,354 |
| TENASSERIM ... Amherst ... | 618 | 1,423 | 368 | 6,145 | ... | 162 | 6 | 8,722 |
| TENASSERIM ... Tavoy ... | 630 | 793 | 216 | 3,717 | 1 | 154 | 4 | 5,515 |
| TENASSERIM ... Mergui ... | 461 | 358 | 171 | 2,070 | 27 | 113 | 4 | 3,204 |
| MAGWE ... Thayetmyo ... | 434 | 585 | 717 | 6,678 | ... | 84 | 28 | 8,526 |
| Total ... 1908-09 ... | 11,165 | 14,885 | 10,010 | 111,251 | 462 | 4,517 | 575 | 152,865 |
| Total ... 1907-08 ... | 10,670 | 14,459 | * 10,084 | 108,257 | 489 | 4,716 | 848 | * 149,523 |

* Revised figures.

STATEMENT IV-B.—*Thathameda.—Classification of Exemptees for the year ended the 30th June 1909 (Upper Burma only)* (Paragraph 11 of Report, pages 17 and 18.)

| Division and District. | | Government servants and pensioners. | Priests and school-masters. | Village headmen and *Ywa-sayes.* | Poverty. | Immi-grants. | Newly married couples. | *Ywa-gaungs.* | Others. | Total. |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| MAGWE | Pakôkku | 792 | 1,635 | 1,752 | 7,330 | 5 | 1,375 | 459 | 282 | 13,630 |
| | Minbu | 735 | 1,064 | 850 | 3,223 | ... | 515 | 475 | 163 | 7,025 |
| | Magwe | 597 | 962 | 953 | 1,990 | 1 | 520 | 552 | 28 | 5,603 |
| MANDALAY | Mandalay | 1,093 | 1,172 | 811 | 4,066 | 9 | 543 | 365 | 53 | 8,112 |
| | Bhamo | 269 | 185 | 313 | 715 | 481 | 208 | 47 | 3 | 2,221 |
| | Myitkyina | 289 | 145 | 221 | 190 | 49 | 120 | 8 | 8 | 1,030 |
| | Katha | 926 | 765 | 983 | 1,191 | 63 | 400 | 376 | 24 | 4,728 |
| | Ruby Mines | 393 | 219 | 262 | 301 | ... | 94 | 41 | 325 | 1,635 |
| SAGAING | Shwebo | 938 | 1,657 | 1,294 | 3,602 | ... | 1,181 | 595 | 376 | 9,643 |
| | Sagaing | 843 | 1,640 | 724 | 4,182 | 3 | 632 | 387 | 555 | 8,966 |
| | Lower Chindwin | 768 | 1,566 | 945 | 4,610 | 5 | 447 | 357 | 193 | 8,891 |
| | Upper Chindwin | 936 | 699 | 717 | 1,846 | 34 | 356 | 269 | ... | 4,857 |
| MEIKTILA | Kyauksè | 671 | 742 | 650 | 2,618 | ... | 166 | 278 | 98 | 5,223 |
| | Meiktila | 817 | 1,347 | 964 | 2,449 | ... | 525 | 456 | 1,617 | 8,175 |
| | Yamèthin | 727 | 875 | 1,308 | 3,752 | 1 | 957 | 560 | 167 | 8,347 |
| | Myingyan | 790 | 1,692 | 1,544 | 5,607 | 69 | 1,024 | 438 | 260 | 11,424 |
| Total | 1908-09 | 11,584 | 16,365 | 14,291 | 47,672 | 720 | 9,063 | 5,663 | 4,152 | 109,510 |
| | 1907-08 | 11,020 | 16,403 | 14,326 | 48,663 | 978 | 9,417 | 5,539 | 4,521 | 110,867 |

STATEMENT V.—*Land-rate in lieu of Capitation-tax.—Demand, Remissions, Collections and Balances for the year ended the 30th June 1909 (Lower Burma only)* (Paragraph 12 of Report, page 18.)

| Division and District. | | Area assessed in acres. | Demand. | | Remissions. | | Collections. | | Outstandings. |
|---|---|---|---|---|---|---|---|---|---|
| | | | Arrears. | Current. | Arrears. | Current. | Arrears. | Current. | |
| 1 | | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| ARAKAN | Akyab | 1,163 | ... | 8,726 | ... | 312 | ... | 8,414 | ... |
| | Kyaukpyu | 314 | ... | 1,999 | ... | 24 | ... | 1,968 | 7 |
| PEGU | Prome | 1,736 | ... | 20,636 | ... | 410 | ... | 20,226 | ... |
| IRRAWADDY | Bassein | 661 | ... | 18,885 | ... | 37 | ... | 18,842 | 6 |
| | Henzada | 3,086 | 109 | 22,525 | 5 | 857 | 104 | 21,668 | ... |
| TENASSERIM | Toungoo | 407 | ... | 13,338 | .. | 231 | ... | 13,107 | ... |
| MAGWE | Thayetmyo | 236 | ... | 8,705 | ... | 63 | ... | 8,642 | ... |
| Total | 1908-09 | 7,603 | 109 | 94,814 | 5 | 1,934 | 104 | 92,867 | 13 |
| | 1907-08 | *7,727 | 167 | 99,955 | 37 | 4,684 | 130 | 95,162 | 109 |

* Revised figures.

STATEMENT VI.—*Fishery Revenue.—Demand, Remissions, Collections and Outstandings for the year ended 30th June* 1909 (Paragraph 13 of Report, pages 19—22).

| Division and District. | Demand. | | | Remissions. | | Collections. | | Outstandings. |
|---|---|---|---|---|---|---|---|---|
| | Arrears. | From net licenses. | From leased fisheries. | Arrears. | Current. | Arrears. | Current. | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Arakan ... Akyab | ... | 26,474 | 874 | ... | 820 | ... | 26,528 | ... |
| Northern Arakan | ... | ... | ... | ... | ... | ... | ... | ... |
| Kyaukpyu | 35 | 15,263 | ... | 10 | ... | 25 | 15,263 | ... |
| Sandoway | ... | 8,831 | 749 | ... | ... | ... | 9,580 | ... |
| Pegu ... Rangoon Town | ... | 7,396 | ... | ... | ... | ... | 7,396 | ... |
| Hanthawaddy | 13,895 | 25,318 | 2,04,984 | 12,551 | 3,018 | 1,344 | 2,26,287 | 997 |
| Pegu | ... | 15,902 | 1,90,535 | .. | ... | ... | 2,06,437 | ... |
| Tharrawaddy | ... | 6,039 | 1,79,788 | ... | ... | ... | 1,85,827 | ... |
| Prome | ... | 4,759 | 40,400 | ... | 151 | ... | 45,008 | ... |
| Irrawaddy ... Bassein | ... | 8,254 | 2,80,005 | ... | ... | ... | 2,88,259 | ... |
| Henzada | ... | 11,837 | 1,70,813 | ... | 4,995 | ... | 1,77,655 | ... |
| Myaungmya | ... | 19,841 | 1,11,754 | ... | ... | ... | 1,31,595 | ... |
| Ma-ubin | 7,574 | 11,200 | 6,17,305 | 5,322 | 6,362 | 2,252 | 6,20,643 | 1,500 |
| Pyapôn | 985 | 11,616 | 1,50,520 | ... | 708 | 985 | 1,61,235 | 193 |
| Tenasserim ... Toungoo | ... | 3,466 | 58,419 | ... | ... | ... | 61,885 | ... |
| Salween | ... | 225 | 50 | ... | ... | ... | 275 | ... |
| Thatôn | ... | 13,422 | 23,579 | ... | 280 | ... | 36,721 | ... |
| Amherst | ... | 12,062 | 7,625 | ... | ... | ... | 19,687 | ... |
| Tavoy | ... | 17,734 | 3,590 | ... | ... | ... | 21,324 | ... |
| Mergui | ... | 57,015 | 24,900 | ... | ... | ... | 81,915 | ... |
| Magwe ... Thayetmyo | ... | 3,593 | 1,905 | ... | 1,705 | ... | 3,793 | ... |
| Pakôkku | 275 | 1,730 | 8,445 | ... | 20 | 275 | 10,155 | ... |
| Minbu | ... | 6,241 | 16,875 | ... | 2,720 | ... | 20,396 | ... |
| Magwe | ... | 1,401 | 1,290 | ... | 510 | ... | 2,181 | ... |
| Mandalay ... Mandalay | 5,623 | 107 | 1,58,264 | 5,623 | 1,223 | ... | 1,57,148 | ... |
| Bhamo | ... | 720 | 24,915 | ... | ... | ... | 25,635 | ... |
| Myitkyina | ... | 1,643 | 14,642 | ... | ... | ... | 16,285 | ... |
| Katha | ... | 1,038 | 97,052 | ... | 719 | ... | 97,371 | ... |
| Ruby Mines | ... | 147 | 4,588 | ... | ... | ... | 4,735 | ... |
| Sagaing ... Shwebo | ... | 599 | 4,051 | ... | ... | ... | 4,650 | ... |
| Sagaing | ... | 1,816 | 51,525 | ... | 454 | ... | 52,887 | ... |
| Lower Chindwin | ... | 739 | 7,381 | ... | ... | ... | 8,120 | ... |
| Upper Chindwin | ... | 2,046 | 11,700 | ... | ... | ... | 13,746 | ... |
| Meiktila ... Kyauksè | ... | 464 | 5,860 | ... | ... | ... | 6,324 | ... |
| Meiktila | ... | 348 | ... | ... | ... | ... | 348 | ... |
| Yamèthin | ... | 1,650 | 8,175 | .. | ... | .. | 9,825 | ... |
| Myingyan | ... | 3,554 | 8,249 | ... | 580 | ... | 11,223 | ... |
| Total 1908-09 ... | 28,387 | 3,04,490 | 24,90,807 | 23,506 | 24,265 | 4,881 | 27,68,342 | 2,690 |
| Total 1907-08 ... | 64,162 | 2,72,467 | 23,25,308 | 26,673 | 20,726 | 36,286 | 25,52,821 | 28,387 |

STATEMENT VII.—*Miscellaneous Land Revenue.—Collections for the year ended the 30th June 1909*
(Paragraph 14 of Report, pages 23 and 24).

| Division and District. | | Rent of Town Lands not credited to Local Funds. | Fees, rents, and royalties on | | Receipts under Village Act. | Survey fees for *pottas*. | Other miscellaneous land revenue. | Total. |
|---|---|---|---|---|---|---|---|---|
| | | | "Other" minerals. | Petroleum, rubies, jade, and amber. | | | | |
| 1 | | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Arakan | Akyab ... | 579 | 393 | 1,269 | 7,410 | 4,884 | 1,510 | 16,045 |
| | Northern Arakan ... | ... | ... | ... | ... | ... | ... | ... |
| | Kyaukpyu ... | 70 | 1,466 | 1,182 | 1,819 | 5,188 | 69 | 9,794 |
| | Sandoway ... | 43 | 42 | ... | 691 | 522 | 278 | 1,576 |
| Pegu | Rangoon Town ... | ... | 965 | ... | ... | ... | ... | 965 |
| | Hanthawaddy .. | 4,834 | 4,892 | ... | 12,177 | 537 | 1,001 | 23,441 |
| | Pegu ... | 29,612 | 1,050 | 64 | 12,366 | 400 | 2,571 | 46,063 |
| | Tharrawaddy ... | 490 | 390 | ... | 19,228 | ... | 635 | 20,743 |
| | Prome ... | 1,971 | 728 | 2,349 | 9,096 | 20 | 83 | 14,247 |
| Irrawaddy | Bassein ... | 6,641 | 1,300 | ... | 5,592 | 2,265 | 1,811 | 17,609 |
| | Henzada ... | 1,011 | 2,110 | ... | 11,855 | 1,924 | 779 | 17,679 |
| | Myaungmya ... | 3,798 | 790 | ... | 4,229 | 3,058 | 43 | 11,918 |
| | Ma-ubin ... | 4,540 | 570 | 16 | 5,777 | 90 | 5,040 | 16,033 |
| | Pyapôn ... | 9,514 | ... | ... | 3,994 | 1,327 | 761 | 15,596 |
| Tenasserim | Toungoo ... | 3,864 | 662 | ... | 11,157 | 6,969 | 667 | 23,319 |
| | Salween ... | ... | 100 | ... | 354 | ... | ... | 454 |
| | Thatôn ... | 744 | 3,032 | ... | 7,949 | 2,222 | 3,550 | 17,497 |
| | Amherst ... | ... | 465 | ... | 4,955 | 3,285 | 1,050 | 9,755 |
| | Tavoy ... | 5 | 258 | ... | 1,505 | 645 | 1,500 | 3,913 |
| | Mergui ... | 669 | 5,886 | ... | 1,450 | 704 | 18,680 | 27,389 |
| Magwe | Thayetmyo ... | 922 | 810 | 2,260 | 4,157 | 286 | 439 | 8,874 |
| | Pakôkku ... | 536 | 1,662 | 96,954 | 5,397 | ... | 517 | 1,05,066 |
| | Minbu ... | 1,059 | 4,615 | 2,240 | 10,796 | 1,612 | 213 | 20,535 |
| | Magwe ... | 3,004 | 497 | 17,76,760 | 6,063 | ... | 1,169 | 17,87,493 |
| Mandalay | Mandalay ... | 12,608 | 2,782 | ... | 2,769 | 895 | 8,953 | 28,007 |
| | Bhamo ... | 2,054 | 220 | ... | 2,341 | 452 | 344 | 5,411 |
| | Myitkyina .. | 3,279 | 11,128 | 70,900 | 729 | 29 | 890 | 86,955 |
| | Katha ... | 3,399 | 516 | ... | 2,472 | 723 | 329 | 7,439 |
| | Ruby Mines ... | 1,633 | 649 | ... | 618 | ... | 64 | 2,955 |
| Sagaing | Shwebo ... | 3,398 | 392 | ... | 3,117 | 683 | 187 | 7,777 |
| | Sagaing ... | 1,095 | 1,767 | ... | 3,515 | 11 | 65 | 6,453 |
| | Lower Chindwin | 530 | 100 | ... | 4,289 | 5 | 153 | 5,077 |
| | Upper Chindwin | 1,068 | 170 | 400 | 541 | 1 | 118 | 2,298 |
| Meiktila | Kyauksè ... | 2,539 | 889 | 62 | 2,576 | ... | 717 | 6,783 |
| | Meiktila ... | 4,639 | 2,261 | 112 | 3,602 | ... | 70 | 10,684 |
| | Yamèthin ... | 3,037 | 489 | 286 | 7,928 | 145 | 172 | 12,057 |
| | Myingyan ... | 1,104 | 205 | 5,30,485 | 7,305 | 1 | 277 | 5,39,377 |
| Total | 1908-09 ... | 1,14,289 | 54,242 | 24,85,339 | 1,89,819 | 38,883 | 54,705 | 29,37,277 |
| | 1907-08 ... | 94,497 | 40,301 | 20,49,127 | 2,12,338 | 31,264 | 71,448 | 24,88,975 |

STATEMENT VIII.—*Revenue Proceedings against defaulters during the year ended the 30th June 1909*
(Paragraph 20 of Report, pages 34 and 35).

| Division and District. | Number of | | | | | | | | Amount of Arrears. | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Notices. | Warrants of arrest. | *Warrants of attachment of property.* | | *Persons.* | | *Sales of property.* | | For realization of which application was made. | Realized. |
| | | | Moveable. | Immoveable. | Arrested. | Committed to Jail. | Moveable. | Immoveable. | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| | | | | | | | | | Rs. | Rs. |
| ARAKAN ... Akyab ... | 6,064 | 221 | 131 | 180 | 84 | ... | 71 | 73 | 19,453 | 16,351 |
| Northern Arakan ... | 20 | ... | ... | ... | ... | ... | ... | ... | 21 | 21 |
| Kyaukpyu ... | 8 | 226 | 116 | 14 | 160 | ... | ... | 3 | 4,095 | 2,912 |
| Sandoway ... | 238 | 23 | 13 | 3 | 23 | ... | ... | 2 | 1,146 | 1,003 |
| PEGU ... Rangoon Town ... | 3,659 | 100 | ... | 1,185 | 1 | ... | ... | 45 | 17,724 | 16,123 |
| Hanthawaddy ... | 3,926 | 1,425 | 798 | 1,420 | 428 | 2 | 10 | 100 | 1,47,532 | 1,07,909 |
| Pegu ... ... | 1,434 | 280 | 114 | 888 | 40 | 1 | 18 | 568 | 90,445 | 76,076 |
| Tharrawaddy ... | 2,203 | 812 | 401 | 527 | 104 | 12 | 2 | 77 | 23,569 | 14,236 |
| Prome ... ... | 1,792 | 295 | 113 | 255 | 13 | ... | 27 | 88 | 12,732 | 10,062 |
| IRRAWADDY ... Bassein ... ... | 2,158 | 538 | 552 | 1,154 | 23 | ... | 42 | 654 | 61,731 | 51,112 |
| Henzada ... | 1,203 | 83 | 307 | 1,054 | 50 | ... | 16 | 52 | 24,873 | 17,521 |
| Myaungmya ... | 906 | 108 | 116 | 840 | 40 | ... | 9 | 77 | 34,550 | 22,158 |
| Ma-ubin ... | 1,085 | 712 | 553 | 1,356 | 210 | 4 | 31 | 72 | 1,37,976 | 1,15,430 |
| Pyapôn ... ... | 782 | 605 | 349 | 930 | 35 | ... | 10 | 31 | 99,436 | 86,781 |
| TENASSERIM ... Toungoo ... | 790 | 69 | 70 | 300 | 56 | ... | 2 | 40 | 16,972 | 14,082 |
| Salween ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Thatôn ... ... | 786 | 335 | 171 | 85 | 261 | ... | 1 | 13 | 27,844 | 22,143 |
| Amherst ... | 523 | 29 | 99 | 112 | 9 | ... | ... | 20 | 10,214 | 6,518 |
| Tavoy .. ... | 380 | 215 | 8 | 89 | 77 | ... | ... | 49 | 3,912 | 3,433 |
| Mergui ... ... | 354 | 45 | 14 | 357 | ... | ... | ... | 19 | 8,037 | 7,454 |
| MAGWE ... Thayetmyo ... | 1,088 | 105 | 58 | 99 | 37 | 4 | 4 | 28 | 5,561 | 4,052 |
| Pakôkku ... | 252 | 27 | 13 | 1 | 9 | ... | 2 | ... | 3,358 | 2,666 |
| Minbu ... .. | 553 | 19 | 53 | 5 | 9 | 1 | ... | ... | 4,970 | 4,471 |
| Magwe ... ... | 262 | 1 | 6 | ... | ... | ... | ... | ... | 3,947 | 3,847 |
| MANDALAY ... Mandalay ... | 2,458 | 105 | 318 | 97 | 33 | 3 | 13 | 2 | 1,49,003 | 1,30,480 |
| Bhamo ... ... | 57 | ... | 3 | 3 | ... | ... | ... | ... | 847 | 752 |
| Myitkyina ... | 54 | 38 | 14 | ... | 19 | ... | 2 | ... | 1,714 | 1,461 |
| Katha ... ... | 186 | 3 | 22 | 1 | 1 | 1 | ... | ... | 18,493 | 17,720 |
| Ruby Mines ... | 183 | ... | 8 | 3 | 2 | ... | ... | ... | 5,415 | 4,772 |
| SAGAING ... Shwebo ... ... | 1,198 | 8 | 155 | 45 | ... | ... | 2 | 3 | 33,507 | 30,700 |
| Sagaing ... | 298 | 21 | 1 | 34 | 21 | ... | ... | 3 | 2,546 | 2,265 |
| Lower Chindwin ... | 726 | 17 | 54 | 23 | ... | ... | ... | ... | 4,911 | 3,059 |
| Upper Chindwin ... | 206 | 4 | 71 | 25 | 3 | ... | 1 | 1 | 2,661 | 1,871 |
| MEIKTILA ... Kyauksè ... | 288 | 1 | 37 | 3 | 1 | ... | 4 | ... | 5,789 | 5,543 |
| Meiktila ... | 754 | 2 | 108 | 47 | 1 | ... | ... | 11 | 3,187 | 2,917 |
| Yamèthin ... | 596 | 22 | 49 | 1 | 21 | ... | ... | 1 | 6,609 | 5,492 |
| Myingyan ... | 364 | 12 | ... | 6 | 6 | ... | ... | ... | 2,643 | 2,404 |
| Total ... 1908-09 | 37,854 | 6,506 | 4,895 | 11,142 | 1,777 | 28 | 267 | 2,032 | 9,97,423 | 8,15,797 |
| 1907-08 | 41,212 | 9,094 | 5,454 | 13,936 | 1,815 | 25 | 771 | 2,022 | 8,76,659 | 6,63,552 |

STATEMENT IX.—*Commission paid for assessment and collection of revenue during the year ended the 30th June* 1909 (Paragraph 21 (i) of Report, page 5).

PART I.—*Thugyis' Commission* (Lower Burma only).

| Division and District. | | Number of *thugyis.* | Commission due on account of the year's collections. | Deduction made from *thugyis'* commission. | Balance payable. | Amount actually disbursed within the year. | Average amount paid to each *thugyi.* |
|---|---|---|---|---|---|---|---|
| 1 | | 2 | 3 | 4 | 5 | 6 | 7 |
| | | | Rs. | Rs. | Rs. | Rs. | Rs. |
| ARAKAN ... | Akyab ... ... | 7 | 15,130 | 4,287 | 10,843 | 10,834 | 1,548 |
| | Northern Arakan ... | ... | ... | ... | ... | ... | ... |
| | Kyaukpyu ... | 27 | 24,980 | 6,004 | 18,976 | 18,229 | 675 |
| | Sandoway ... | 4 | 2,992 | 817 | 2,175 | 2,117 | 529 |
| PEGU ... | Rangoon Town ... | 6 | 2,564 | ... | 2,564 | 2,497 | 416 |
| | Hanthawaddy ... | 15 | 62,948 | 15,466 | 47,482 | 46,267 | 3,084 |
| | Pegu ... | 8 | 32,364 | 8,714 | 23,650 | 23,056 | 2,882 |
| | Tharrawaddy ... | 8 | 20,104 | 3,301 | 16,803 | 16,918 | 2,115 |
| | Prome ... | 15 | 16,189 | 4,890 | 11,299 | 11,299 | 753 |
| IRRAWADDY | Bassein ... ... | 15 | 33,332 | 11,361 | 21,971 | 21,506 | 1,434 |
| | Henzada ... | 20 | 47,965 | 15,616 | 32,349 | 32,318 | 1,616 |
| | Myaungmya ... | 4 | 18,107 | 6,010 | 12,097 | 11,614 | 2,904 |
| | Ma-ubin ... | 5 | 12,927 | 2,942 | 9,985 | 9,527 | 1,905 |
| | Pyapôn ... | 3 | 7,585 | 2,335 | 5,250 | 5,066 | 1,689 |
| TENASSERIM | Toungoo ... | 6 | 10,376 | 2,848 | 7,528 | 7,508 | 1,251 |
| | Salween ... | 6 | 4,793 | ... | 4,793 | 4,793 | 799 |
| | Thatôn ... ... | 4 | 9,531 | 3,199 | 6,332 | 6,332 | 1,583 |
| | Amherst ... | 21 | 23,131 | 4,909 | 18,222 | 16,731 | 797 |
| | Tavoy ... ... | 12 | 8,246 | 1,743 | 6,503 | 6,194 | 516 |
| | Mergui ... ... | 1 | 277 | ... | 277 | 277 | 277 |
| MAGWE ... | Thayetmyo ... | 19 | 7,510 | 601 | 6,909 | 6,842 | 360 |
| Total ... | 1908-09 ... | 206 | 3,61,051 | 95,043 | 2,66,008 | 2,59,925 | 1,262 |
| | 1907-08 ... | 222 | 3,79,405 | 99,525 | 2,79,880 | 2,71,291 | 1,222 |

STATEMENT IX.—*Commission paid for assessment and collection of revenue during the year ended the 30th June* 1909 (Paragraph 21(ii) of Report, page 36)—*concluded.*

PART II.—*Village Headmen's Commission.*

| Division and District. | | Number of revenue collecting village headmen. | Commission due on account of the year's collections. | Amount actually disbursed within the year | Average amount paid to each headman. |
|---|---|---|---|---|---|
| 1 | | 2 | 3 | 4 | 5 |
| | | | Rs. | Rs. | Rs. |
| ARAKAN ... | Akyab ... ... | 913 | 1,16,341 | 1,15,871 | 127 |
| | Northern Arakan ... | 18 | 1,256 | 1,256 | 70 |
| | Kyaukpyu ... | 188 | 14,940 | 14,362 | 76 |
| | Sandoway ... | 190 | 13,836 | 13,699 | 72 |
| PEGU ... | Rangoon Town ... | ... | ... | ... | ... |
| | Hanthawaddy ... | 636 | 1,18,359 | 1,15,006 | 181 |
| | Pegu ... ... | 405 | 79,239 | 79,027 | 195 |
| | Tharrawaddy ... | 508 | 60,621 | 61,436 | 121 |
| | Prome ... ... | 472 | 32,601 | 32,601 | 69 |
| IRRAWADDY ... | Bassein ... ... | 485 | 56,522 | 56,449 | 116 |
| | Henzada ... ... | 399 | 46,381 | 46,381 | 116 |
| | Myaungmya ... | 537 | 74,814 | 74,814 | 139 |
| | Ma-ubin ... ... | 375 | 46,523 | 44,399 | 118 |
| | Pyapôn ... ... | 371 | 69,651 | 69,509 | 187 |
| TENASSERIM ... | Toungoo ... ... | 554 | 56,039 | 55,849 | 101 |
| | Salween ... ... | 1 | 201 | 201 | 201 |
| | Thatôn ... ... | 404 | 72,666 | 70,632 | 175 |
| | Amherst ... ... | 223 | 38,255 | 38,255 | 172 |
| | Tavoy ... ... | 126 | 20,454 | 19,495 | 155 |
| | Mergui ... ... | 176 | 24,776 | 24,776 | 141 |
| MAGWE ... | Thayetmyo ... | 586 | 41,901 | 41,701 | 71 |
| | Pakôkku ... ... | 882 | 91,632 | 90,489 | 103 |
| | Minbu ... ... | 388 | 51,941 | 51,038 | 132 |
| | Magwe ... ... | 491 | 67,952 | 67,952 | 138 |
| MANDALAY ... | Mandalay ... ... | 386 | 59,347 | 59,048 | 153 |
| | Bhamo ... ... | 235 | 13,630 | 12,344 | 53 |
| | Myitkyina ... | 157 | 11,776 | 11,539 | 73 |
| | Katha ... ... | 485 | 43,901 | 44,221 | 91 |
| | Ruby Mines ... | 143 | 8,461 | 7,919 | 55 |
| SAGAING ... | Shwebo ... ... | 633 | 1,02,068 | 1,02,068 | 161 |
| | Sagaing ... ... | 286 | 79,084 | 78,041 | 273 |
| | Lower Chindwin ... | 341 | 65,333 | 65,304 | 192 |
| | Upper Chindwin ... | 425 | 41,739 | 41,913 | 99 |
| MEIKTILA ... | Kyauksè ... ... | 333 | 68,117 | 68,057 | 204 |
| | Meiktila ... ... | 424 | 45,203 | 43,157 | 102 |
| | Yamèthin ... ... | 656 | 66,115 | 65,439 | 100 |
| | Myingyan ... ... | 564 | 70,384 | 70,384 | 125 |
| Total ... | 1908-09 ... ... | 143,96 | 18,72,059 | 18,54,632 | 129 |
| | 1907-08 ... ... | *14,183 | 16,86,539 | 16,61,078 | 117 |

* Revised figures.

STATEMENT X.—*Area granted or leased during the year ended the 30th June 1909* (Paragraph 22 of Report, pages 37-39).

| Division and District. | | Area granted or leased for cultivation. | Area granted free of revenue for religious edifices. | Area granted revenue free for public purposes. | Area granted or leased as *thugyisa*. |
|---|---|---|---|---|---|
| 1 | | 2 | 3 | 4 | 5 |
| | | Acres. | Acres. | Acres. | Acres. |
| ARAKAN ... | Akyab ... ... | 4,393·91 | 12·97 | 6·10 | ... |
| | Northern Arakan | ... | ... | ... | ... |
| | Kyaukpyu .. | 4,422·00 | ·76 | ... | ... |
| | Sandoway ... | 932·00 | ·71 | ·07 | 6·83 |
| PEGU ... | Rangoon Town ... | 49·984 | ... | ... | ... |
| | Hanthawaddy ... | 1,078·00 | 8·87 | 4·40 | ... |
| | Pegu ... ... | 25·06 | 48·09 | 1·30 | 195·95 |
| | Tharrawaddy ... | ... | 27·39 | ·17 | 27·10 |
| | Prome ... ... | ... | 12·21 | ·02 | ... |
| IRRAWADDY ... | Bassein ... | 713·00 | 4·10 | 1·58 | ... |
| | Henzada ... | 1,942·00 | 8 86 | ... | ... |
| | Myaungmya ... | 4,824·79 | ·61 | 1·65 | 25·00 |
| | Ma-ubin ... | 971·39 | 4·44 | 4·17 | 137·61 |
| | Pyapôn ... | 3,797·76 | 11·15 | 4·52 | 63·89 |
| TENASSERIM ... | Toungoo .. | 5,076·00 | 54·73 | ... | ... |
| | Salween ... | 612·92 | 4·82 | ... | ... |
| | Thatôn ... | 346·00 | 6·64 | 2·00 | 166·94 |
| | Amherst ... | 3,491·94 | 4·67 | 11·78 | 13·64 |
| | Tavoy ... | 1,069·36 | ·98 | ... | ... |
| | Mergui ... | 1,469·48 | 0·44 | 0·60 | ... |
| MAGWE ... | Thayetmyo ... | 212·47 | 10·93 | ... | ... |
| | Pakôkku ... | 18·56 | 201·55 | ... | 75·71 |
| | Minbu ... | 80·66 | 2·00 | ·16 | ... |
| | Magwe ... | ... | 4·95 | ... | ... |
| MANDALAY ... | Mandalay ... | 427·25 | 2·58 | 0·07 | 31·22 |
| | Bhamo ... | ... | 3·01 | ... | ... |
| | Myitkyina ... | 148·58 | 7·52 | ... | 8·77 |
| | Katha ... | ... | 8·28 | 9·80 | 200·85 |
| | Ruby Mines ... | ... | ·05 | ... | ... |
| SAGAING ... | Shwebo ... | 600·00 | 6·039 | ... | ... |
| | Sagaing ... | 27·61 | ·92 | ·30 | ... |
| | Lower Chindwin | 99·37 | 2·35 | ... | ... |
| | Upper Chindwin | 1·43 | 1·14 | ... | ... |
| MEIKTILA ... | Kyauksè ... | ... | 4·53 | ·08 | ... |
| | Meiktila ... | ... | 2·30 | ... | 20·13 |
| | Yamèthin ... | 27·08 | 16·52 | ... | 20·18 |
| | Myingyan ... | ... | ... | ... | 25·00 |
| Total ... | 1908-09 | 36,858·604 | 487·109 | 48·77 | 1,018·82 |
| | 1907-08 | 31,934·52 | 219·21 | 20·741 | 896·29 |

STATEMENT X-A.—*Total value of assignments of land revenue up to the 31st March 1909*
(Paragraph 23 of Report, page 39).

| Division and District. | Total value of assignments of land revenue at the beginning of the year. | Total value of assignments of land revenue added during the year. | Total value of assignments of land revenue subtracted during the year. | Total value of assignments of land revenue at the end of the year. |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. |
| A.—FOR THE MAINTENANCE OF PUBLIC SERVANTS. | | | | |
| MAGWE ... Pakôkku ... | 5,594 11 0 | 108 10 0 | ... | 5,703 5 0 |
| Minbu ... | 139 2 11 | ... | ... | 139 2 11 |
| MANDALAY ... Mandalay ... | 186 12 0 | 31 8 0 | ... | 218 4 0 |
| Bhamo ... | 3,288 11 6 | ... | ... | 3,288 11 6 |
| Myitkyina ... | 759 10 4 | ... | ... | 759 10 4 |
| Katha ... | 2,354 8 5 | 248 1 2 | ... | 2,602 9 7 |
| Ruby Mines ... | 1,242 6 3 | ... | ... | 1,242 6 3 |
| SAGAING ... Shwebo ... | 331 12 7 | ... | ... | 331 12 7 |
| Sagaing ... | 7 2 0 | ... | ... | 7 2 0 |
| Upper Chindwin ... | 1,934 8 0 | 7 8 0 | ... | 1,942 0 0 |
| MEIKTILA ... Kyauksè ... | 158 15 0 | ... | ... | 158 15 0 |
| Meiktila ... | 256 7 0 | 70 7 3 | ... | 326 14 3 |
| Yamèthin ... | 780 4 6* | 35 5 0 | ... | 815 9 6 |
| Myingyan ... | 3,616 1 6 | 50 0 0 | ... | 3,666 1 6 |
| Total, A ... | 20,651 1 0 | 551 7 5 | ... | 21,202 8 5 |
| B.—FOR OTHER PURPOSES. | | | | |
| ARAKAN ... Akyab ... | 274 14 10 | ... | ... | 274 14 10 |
| Kyaukpyu ... | 73 1 8 | 5 3 1 | ... | 78 4 9 |
| Sandoway ... | 39 1 2 | ... | ... | 39 1 2 |
| PEGU ... Rangoon Town ... | 3,596 11 6 | ... | ... | 3,596 11 6 |
| Hanthawaddy ... | 160 2 9 | 28 10 6 | ... | 188 13 3 |
| Pegu ... | 708 5 0 | 223 15 4 | ... | 932 4 4 |
| Tharrawaddy ... | 594 15 6 | 61 9 4 | ... | 656 8-10 |
| Prome ... | 149 14 7 | 17 12 10 | ... | 167 11 5 |
| IRRAWADDY ... Bassein ... | 116 14 3 | 20 1 3 | ... | 136 15 6 |
| Henzada ... | 75 12 3 | 325 4 4 | ... | 401 0 7 |
| Myaungmya ... | 258 1 9 | 5 13 3 | ... | 263 15 0 |
| Ma-ubin ... | 287 3 4 | 9 2 5 | ... | 296 5 9 |
| Pyapôn ... | 10 15 7 | 138 14 0 | ... | 149 13 7 |
| TENASSERIM ... Toungoo ... | 121 1 10 | 98 11 4 | ... | 219 13 2 |
| Salween ... | 12 5 8 | ... | ... | 12 5 8 |
| Thatôn ... | 129 15 3 | 12 8 5 | ... | 142 7 8 |
| Amherst ... | 559 14 9 | 1,342 6 0 | ... | 1,902 4 9 |
| Mergui ... | 36 8 6 | 7 10 3 | ... | 44 2 9 |
| MAGWE ... Thayetmyo ... | 73 6 1 | 41 0 6 | ... | 114 6 7 |
| Pakôkku ... | 1,188 15 6* | 98 0 0 | ... | 1,286 15 6 |
| Minbu ... | 3,508 11 10 | 1 0 0 | ... | 3,509 11 10 |
| Magwe ... | 53 10 0 | 4 9 7 | ... | 58 3 7 |
| MANDALAY ... Mandalay ... | 464 13 5 | 6 4 9 | .. | 471 2 2 |
| Bhamo ... | 72 9 1 | 6 0 0 | ... | 78 9 1 |
| Myitkyina ... | 489 14 6 | 225 6 8 | ... | 715 5 2 |
| Katha ... | 175 3 11 | 25 4 11 | ... | 200 8 10 |
| Ruby Mines ... | 65 4 3 | ... | ... | 65 4 3 |
| SAGAING ... Shwebo ... | 751 7 9 | 11 3 0 | ... | 762 10 9 |
| Sagaing ... | 1,718 11 3 | ... | ... | 1,718 11 3 |
| Lower Chindwin ... | 20 12 5 | 1 2 0 | ... | 21 14 5 |
| Upper Chindwin ... | 443 7 0 | 4 13 3 | ... | 448 4 3 |
| MEIKTILA ... Kyauksè ... | 582 7 6* | 22 8 2 | ... | 604 15 8 |
| Meiktila ... | 114 0 3 | 5 0 3 | ... | 119 0 6 |
| Yamèthin ... | 339 13 3* | 78 15 11 | ... | 418 13 2 |
| Myingyan ... | 8,029 6 8 | ... | ... | 8,029 6 8 |
| Total, B ... | 25,298 10 10* | 2,828 15 4 | ... | 28,127 10 2 |
| Total 1908-09 ... | 45,949 11 10* | 3,380 6 9 | ... | 49,330 2 7 |
| 1907-08 ... | 44,241 12 11 | 711 7 8 | ... | 44,953 4 7 |

* Revised figures.

STATEMENT XI.—*Sales, Mortgages and Redemptions of Land during the year ended the 30th June* 1909
(Paragraph 16 of Report, pages 30 and 31).

| District. | Sales. | | Mortgages. | | | | Redemptions. |
|---|---|---|---|---|---|---|---|
| | | | *During year of report.* | | *At the end of the year.* | | |
| | Area. | Amount of purchase-money or value of consideration. | Area. | Amount for which mortgaged. | Total area under mortgage. | Amount for which mortgaged. | Area redeemed during the year. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| | Acres. | Rs. | Acres. | Rs. | Acres. | Rs. | Acres. |
| Akyab ... ... | 34,049 | 9,99,841 | 3,786 | 75,916 | 10,399 | 1,90,540 | 6,106 |
| Kyaukpyu ... ... | 2,646 | 58,967 | 1,144 | 28,694 | 6,000 | 1,46,986 | 2,200 |
| Sandoway ... ... | 1,581 | 82,735 | 1,172 | 39,917 | 2,876 | 91,978 | 1,039 |
| Hanthawaddy ... ... | 85,777 | 70,18,194 | 61,542 | 33,31,635 | 226,740 | 97,97,245 | 72,503 |
| Pegu ... ... | 61,235 | 28,35,150 | 35,748 | 13,70,415 | 98,821 | 33,30,744 | 35,363 |
| Tharrawaddy ... ... | 40,843 | 24,01,186 | 16,666 | 7,29,654 | 62,755 | 25,73,363 | 22,395 |
| Prome ... ... | 11,631 | 6,79,977 | 4,554 | 2,19,765 | 33,171 | 14,61,789 | 6,445 |
| Bassein ... ... | 47,500 | 14,06,031 | 27,019 | 7,58,275 | 86,390 | 19,90,208 | 31,799 |
| Henzada ... ... | 24,563 | 18,68,622 | 10,650 | 4,48,401 | 24,463 | 12,25,336 | 11,189 |
| Myaungmya ... ... | 27,971 | 10,15,201 | 26,270 | 6,98,576 | 122,048† | 33,12,419 | 26,499 |
| Ma-ubin ... ... | 23,154 | 8,91,860 | 13,000 | 4,45,341 | 87,442 | 31,17,575 | 3,373 |
| Pyapôn ... ... | 56,001 | 26,30,892 | 35,390 | 11,46,093 | 131,631 | 44,23,894 | 47,424 |
| Toungoo ... ... | 16,414 | 7,45,595 | 9,490 | 3,16,468 | 54,337 | 16,02,538 | 5,186 |
| Thatôn ... ... | 38,985 | 17,33,043 | 9,820 | 5,37,701 | 39,230 | 20,17,225 | 8,905 |
| Amherst ... ... | 17,262 | 7,91,124 | 6,740 | 2,37,167 | 21,647 | 8,39,060 | 6,004 |
| Tavoy ... ... | 3,787 | 3,05,101 | 1,445 | 1,00,320 | 3,205 | 1,85,361 | 1,279 |
| Mergui ... ... | 1,874 | 72,517 | 1,788 | 43,985 | 3,827 | 85,342 | 657 |
| Thayetmyo ... ... | 975 | 20,253 | 2 | 400 | 8 | 2,070 | 1 |
| Minbu ... ... | 66 | 2,090 | 234 | 31,747 | 413 | 21,858 | ... |
| Magwe ... ... | 425 | 10,717 | ‡ | ‡ | ‡ | ‡ | ‡ |
| Mandalay ... ... | 11,520 | 2,56,265 | 163 | 4,029 | 413 | 12,838 | 58 |
| Katha ... ... | 1,044 | 15,814 | 381 | 3,757 | 330 | 3,274 | 1,173 |
| Shwebo ... .. | 2,680 | 82,307 | 469 | 12,608 | 469 | 12,608 | ... |
| Sagaing ... ... | 1,720 | 74,443 | 15 | 350 | 621 | 22,462 | 39 |
| Lower Chindwin ... | 682 | 46,123 | 44 | 1,020 | 1,632 | 66,953 | ... |
| Upper Chindwin ... | 111 | 10,959 | ... | ... | 17 | 1,400 | 19 |
| Kyaukse ... ... | 7,035 | 1,35,648 | 157 | 18,153 | 1,013 | 47,780 | 371 |
| Meiktila ... ... | 670 | 17,045 | ... | ... | ... | ... | ... |
| Yamèthin ... ... | 5,206 | 3,36,995 | 1,069 | 1,08,776 | 4,081 | 2,62,417 | 454 |
| Myingyan ... ... | 1,989 | 53,788 | 236 | 6,923 | 650 | 20,838 | ... |
| Total for 1908-09 ... | 529,396 | 2,65,98,483 | 268,994 | 1,07,16,086 | 1,024,620 | 3,68,66,101 | 290,481 |
| Total for 1907-08 ... | 555,017 | 2,58,02,130 | 344,428* | 1,18,36,352* | 1,306,198* | 4,09,17,106* | 322,011* |

* Revised figures. † Includes 8,549 acres previously mortgaged but not recorded.
‡ All mortgages in Magwe are usufructuary; hence no figures are given.

STATEMENT XII.—*Classification of Occupiers of land, and details of tenancies at full and fixed rents during the year ended the 30th June* 1909 (Paragraph 17 of Report, pages 31 and 32).

| District. | Area occupied by | | | Tenancies at full rents. | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Agriculturists. | *Non-agriculturists.* | | *Number of cases in which the land has been let continuously.* | | *Number of tenants who have rented their lands continuously.* | | Area let at full rents. | Amount of money for which rented. |
| | | Resident. | Non-resident. | Five years and over. | Under five years. | Five years and over. | Under five years. | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | Acres. | Acres. | Acres. | | | | | Acres. | Rs. |
| Akyab ... | 604,655 | 52,433 | 137,032 | 5,065 | 11,963 | 3,655 | 13,373 | 159,604 | 10,40,603 |
| Kyaukpyu ... | 154,212 | 5,893 | 9,112 | 1,506 | 1,816 | 1,390 | 1,848 | 12,708 | 75,178 |
| Sandoway ... | 49,737 | 2,973 | 1,932 | 648 | 1,890 | 411 | 2,134 | 9,732 | 93,979 |
| Hanthawaddy ... | 797,952 | 97,137 | 326,662 | 7,057 | 10,331 | 2,855 | 17,166 | 554,333 | 61,49,872 |
| Pegu ... | 672,297 | 41,789 | 208,976 | 3,687 | 10,080 | 1,619 | 12,632 | 374,218 | 46,98,685 |
| Tharrawaddy ... | 414,588 | 52,738 | 53,296 | 4,181 | 10,602 | 1,218 | 13,555 | 160,236 | 23,06,102 |
| Prome ... | 341,733 | 7,303 | 14,179 | 2,115 | 4,480 | 1,419 | 5,824 | 35,262 | 3,81,421 |
| Bassein ... | 138,417 | 27,027 | 38,710 | 3,103 | 6,545 | 848 | 10,956 | 204,154 | 11,37,224 |
| Henzada ... | 506,707 | 17,034 | 31,112 | 5,265 | 11,110 | 3,215 | 5,488 | 166,702 | 18,99,743 |
| Myaungmya ... | 525,885 | 42,307 | 70,781 | 3,554 | 7,331 | 875 | 11,674 | 243,750 | 28,69,379 |
| Ma-ubin ... | 326,326 | 64,029 | 56,478 | 2,685 | 3,619 | 938 | 6,516 | 135,052 | 16,27,468 |
| Pyapôn ... | 404,650 | 57,450 | 154,566 | 3,153 | 6,055 | 1,472 | 8,317 | 286,086 | 33,99,478 |
| Toungoo ... | 312,616 | 19,839 | 68,845 | 2,809 | 5,602 | 1,134 | 7,277 | 131,010 | 15,07,862 |
| Thatôn ... | 577,567 | 42,941 | 82,058 | 594 | 4,330 | 142 | 4,830 | 147,097 | 12,48,315 |
| Amherst ... | 370,012 | 30,774 | 40,728 | 642 | 2,428 | 317 | 2,818 | 54,103 | 6,18,816 |
| Tavoy ... | 94,356 | 4,662 | 21,912 | 2,224 | 1,860 | 774 | 3,281 | 35,293 | 4,09,380 |
| Mergui ... | 104,904 | 3,691 | 5,004 | 282 | 939 | 180 | 1,057 | 10,306 | 91,733 |
| Thayetmyo ... | 92,520 | 3,072 | 4,831 | 686 | 1,878 | 465 | 2,447 | 7,059 | 82,115 |
| Minbu ... | 417,677 | 28,449 | 11,993 | 532 | 603 | 453 | 1,099 | 7,290 | 1,42,892 |
| Magwe ... | 912,700 | 11,020 | 14,573 | 1,373 | 3,181 | 1,486 | 5,147 | 24,549 | 2,34,904 |
| Mandalay ... | 220,472 | 4,836 | 22,618 | 925 | 931 | 561 | 2,672 | 12,888 | 1,63,540 |
| Katha ... | 193,322 | 722 | 79 | 32 | 246 | 27 | 264 | 2,257 | 16,047 |
| Shwebo ... | 945,560 | 26,919 | 26,115 | 15 | 50 | 40 | 84 | 641 | 2,598 |
| Sagaing ... | 677,305 | 25,609 | 31,195 | 172 | 411 | 123 | 460 | 2,478 | 10,323 |
| Lower Chindwin ... | 603,469 | 105,457 | 48,232 | 3 | 76 | 3 | 76 | 167 | 672 |
| Upper Chindwin ... | 21,557 | 9,483 | 7,398 | 3 | 20 | 3 | 20 | 82 | 614 |
| Kyauksè ... | 231,081 | 7,664 | 14,796 | 499 | 221 | 385 | 678 | 8,912 | 90,602 |
| Meiktila ... | 633,294 | 1,563 | 2,062 | 5 | 64 | ... | 70 | 162 | 1,144 |
| Yamèthin ... | 438,618 | 10,653 | 16,393 | 786 | 1,808 | 244 | 2,449 | 29,504 | 3,78,536 |
| Myingyan ... | 1,116,215 | 36,912 | 26,038 | 1,990 | 8,133 | 2,653 | 7,929 | 37,796 | 2,66,111 |
| Total 1908-09 .. | 12,900,405 | 842,379 | 1,547,706 | 55,591 | 118,603 | 28,905 | 152,141 | 2,853,431 | 3,09,45,336 |
| Total 1907-08 ... | 11,682,083* | 782,265 | 1,405,464 | 49,316 | 116,300* | 23,187* | 157,053* | 2,657,433 | 3,49,01,151 |

* Revised figures.

STATEMENT XIII.—*Agricultural advances during the*

| District. | PRINCIPAL. | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Outstanding at comencement of the year. | Advanced during the year. | Total advanced. | Amount due for collection within the year (including arrears). | Remitted during the year. | Collected during the year. | Total remitted and collected. | Balance outstanding at end of the year. | Amount suspended by competent authority. | Amount overdue. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Akyab ... | 20,898 | 1,870 | 22,768 | 20,943 | ... | 19,229 | 19,229 | 3,539 | 1,206 | 637 |
| Northern Arakan ... | 1,500 | ... | 1,500 | 1,500 | ... | 300 | 300 | 1,200 | ... | 1,193 |
| Kyaukpyu ... ... | 3,735 | 6,250 | 9,985 | 5,192 | ... | 4,901 | 4,901 | 5,084 | ... | 492 |
| Sandoway ... | 200 | 350 | 550 | 294 | ... | 246 | 246 | 304 | ... | 50 |
| Hanthawaddy ... | 86,209 | 2,800 | 89,009 | 78,275 | ... | 74,350 | 74,350 | 14,659 | 70,210 | 10,150 |
| Pegu .. ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Tharrawaddy ... | 92,460 | 63,135 | 1,56,595 | 1,38,934 | ... | 1,11,605 | 1,11,605 | 44,990 | 10,733 | 17,518 |
| Prome ... ... | 57,565 | 32,725 | 90,290 | 51,529 | ... | 52,088 | 52,088 | 38,262 | ... | 100 |
| Bassein ... ... | 7,383 | 3,940 | 11,323 | 8,758 | .. | 8,333 | 8,333 | 2,990 | ... | 425 |
| Henzada ... ... | 5,475 | 1,900 | 7,375 | 5,330 | ... | 4,194 | 4,194 | 3,181 | ... | 406 |
| Myaungmya ... | 14,107 | 13,950 | 28,057 | 15,825 | ... | 14,792 | 14,792 | 13,265 | 175 | 1,558 |
| Ma-ubin ... ... | 17,240* | 9,600 | 26,840 | 19,515 | 3,730 | 16,385 | 20,115 | 6,725 | ... | 100 |
| Pyapôn ... ... | 14,956 | 20,660 | 35,616 | 33,791 | ... | 30,691 | 30,691 | 4,925 | ... | 2,800 |
| Toungoo ... ... | 17,802 | 23,715 | 41,517 | 26,995 | ... | 25,671 | 25,671 | 15,846 | ... | 1,744 |
| Thatôn ... ... | 2,100 | 3,155 | 5,255 | 2,930 | .. | 3,467 | 3,467 | 1,788 | .... | 300 |
| Amherst ... ... | 15,755 | 35,900 | 51,655 | 20,942 | ... | 21,532 | 21,532 | 30,123 | ... | 1,300 |
| Tavoy ... ... | 1,790 | 2,700 | 4,490 | 3,095 | ... | 2,945 | 2,945 | 1,545 | ... | 150 |
| Mergui ... ... | 7,418 | 1,955 | 9,373 | 4,046 | ... | 4,046 | 4,046 | 5,327 | ... | ... |
| Thayetmyo ... ... | 55,117* | 48,565 | 1,03,682 | 60,248 | ... | 48,536 | 48,536 | 55,146 | 2,650 | 7,754 |
| Pakôkku ... ... | 58,871 | 85,180 | 1,44,051 | 1,06,581 | ... | 96,480 | 96,480 | 47,571 | 6,480 | 4,232 |
| Minbu ... ... | 13,609 | 25,215 | 38,824 | 19,304 | ... | 18,503 | 18,503 | 20,321 | 500 | 721 |
| Magwe ... ... | 8,959 | 20,000 | 28,959 | 9,989 | ... | 9,549 | 9,549 | 19,410 | ... | ... |
| Mandalay ... ... | 10,116 | 11,800 | 21,916 | 7,526 | ... | 5,790 | 5,790 | 16,126 | 100 | 1,671 |
| Bhamo ... ... | 6,690 | 19,300 | 25,990 | 15,405 | ... | 13,045 | 13,045 | 12,945 | 800 | 1,560 |
| Myitkyina ... ... | 9,010 | 7,800 | 16,810 | 9,517 | ... | 7,677 | 7,677 | 9,133 | ... | 1,915 |
| Katha ... ... | 10,895 | 18,120 | 29,015 | 13,146 | ... | 13,401 | 13,401 | 15,614 | ... | ... |
| Ruby Mines ... .. | 27,945 | 8,600 | 36,545 | 15,050 | ... | 12,749 | 12,749 | 23,796 | 485 | 1,014 |
| Shwebo ... ... | 34,872 | 69,000 | 1,03,872 | 44,645 | ... | 25,557 | 25,557 | 78,315 | 11,474 | 7,613 |
| Sagaing ... ... | 35,348 | 56,495 | 91,843 | 36,357 | ... | 27,668 | 27,668 | 64,175 | 5,925 | 640 |
| Lower Chindwin ... | 47,902 | 67,910 | 1,15,812 | 56,459 | ... | 56,730 | 56,730 | 59,082 | ... | 1,339 |
| Upper Chindwin .. | 39,707 | 27,710 | 67,417 | 24,059 | ... | 22,427 | 22,427 | 44,990 | ... | 872 |
| Kyaukse ... ... | 35,958 | 39,900 | 75,858 | 47,913 | ... | 42,048 | 42,048 | 33,810 | 1,347 | 4,593 |
| Meiktila ... ... | 47,350 | 94,155 | 1,41,505 | 1,29,378 | ... | 86,623 | 86,623 | 54,882 | 23,330 | 19,075 |
| Yamèthin ... ... | 84,565 | 59,980 | 1,44,545 | 1,20,463 | ... | 65,318 | 65,318 | 79,227 | 32,455 | 22,812 |
| Myingyan ... ... | 1,06,805 | 1,48,285 | 2,55,090 | 1,75,215 | ... | 1,75,650 | 1,75,650 | 79,440 | ... | 5 |
| Total for 1908-09 ... | 10,01,312 | 10,32,620 | 20,33,932 | 13,29,189 | 3,730 | 11,22,526 | 11,26,256 | 9,07,676 | 1,67,870 | 1,14,739 |
| Total for 1907-08 ... | 7,45,595 | 9,73,968 | 17,19,563 | 10,59,437 | 2,638 | 7,16,664 | 7,19,302 | 10,00,261 | 2,38,203 | 1,35,974 |

* Corrected

*official year* 1908-09 (Paragraph 18 of Report, page 32).

| Interest. | | | | | | | | Total Principal and Interest. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Arrears of interest suspended and overdue at commencement of the year. | Interest falling due within the year. | Total interest for collection within the year. | Remitted during the year. | Collected during the year. | Total remitted and collected. | Suspended by competent authority. | Arrears of interest overdue at end of the year. | Remitted during the year. | Collected during the year. | Under suspension at end of the year. | Overdue at end of the year. |
| 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| 13* | 1,139 | 1,152 | ... | 1,086 | 1,086 | 8 | 35 | ... | 20,315 | 1,214 | 672 |
| 189* | 3 | 192 | ... | 25 | 25 | ... | 160 | ... | 325 | ... | 1,353 |
| ... | 446 | 446 | ... | 419 | 419 | ... | 27 | ... | 5,320 | ... | 519 |
| 5 | 25 | 30 | ... | 30 | 30 | ... | ... | ... | 276 | ... | 50 |
| 1,412 | 4,465 | 5,877 | ... | 5,660 | 5,660 | 3,503 | 638 | ... | 80,010 | 73,713 | 10,788 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1,756 | 4,872 | 6,628 | ... | 6,031 | 6,031 | ... | 792 | ... | 1,17,636 | 10,733 | 18,310 |
| 20 | 1,198 | 1,218 | ... | 4,220 | 4,220 | ... | 2,227 | ... | 56,308 | ... | 2,327 |
| 25 | 508 | 533 | ... | 507 | 507 | ... | 26 | ... | 8,840 | ... | 451 |
| 67 | 296 | 363 | ... | 327 | 327 | ... | 36 | ... | 4,521 | ... | 442 |
| 98 | 851 | 949 | ... | 934 | 934 | .. | 121 | ... | 15,726 | 175 | 1,679 |
| 298 | 960 | 1,258 | 441 | 1,042 | 1,483 | ... | 10 | 4,171 | 17,427 | ... | 110 |
| 683* | 548 | 1,231 | ... | 1,654 | 1,654 | ... | 155 | ... | 32,345 | ... | 2,955 |
| 168 | 1,962 | 2,130 | ... | 1,981 | 1,981 | ... | 161 | ... | 27,652 | ... | 1,905 |
| 64 | 106 | 170 | ... | 209 | 209 | ... | 19 | ... | 3,676 | ... | 319 |
| 5 | 1,830 | 1,835 | ... | 1,719 | 1,719 | ... | 125 | ... | 23,251 | ... | 1,425 |
| ... | 222 | 222 | ... | 217 | 217 | ... | 5 | ... | 3,162 | ... | 155 |
| 50 | 453 | 503 | ... | 503 | 503 | ... | ... | ... | 4,549 | ... | ... |
| 845 | 4,209 | 5,054 | ... | 4,571 | 4,571 | ... | 710 | | 53,107 | 2,650 | 8,464 |
| 396 | 4,246 | 4,642 | ... | 4,556 | 4,556 | ... | 164 | ... | 1,01,036 | 6,480 | 4,396 |
| 57 | 1,558 | 1,615 | ... | 1,584 | 1,584 | ... | 56 | ... | 20,087 | 500 | 777 |
| 24 | 482 | 506 | ... | 506 | 506 | ... | ... | ... | 10,055 | ... | ... |
| 128* | 459 | 587 | ... | 481 | 481 | ... | 106 | ... | 6,271 | 100 | 1,777 |
| 26 | 1,179 | 1,205 | ... | 962 | 962 | 73 | 170 | ... | 14,007 | 873 | 1,730 |
| 87 | 717 | 804 | ... | 658 | 658 | ... | 146 | ... | 8,335 | ... | 2,061 |
| ... | 1,267 | 1,267 | ... | 1,283 | 1,283 | ... | 2 | ... | 14,684 | ... | 2 |
| 37 | 1,648 | 1,685 | ... | 1,649 | 1,649 | ... | 50 | ... | 14,398 | 485 | 1,064 |
| ... | 5,191 | 5,191 | ... | 4,398 | 4,398 | ... | 799 | ... | 29,955 | 11,474 | 8,412 |
| 219 | 2,542 | 2,761 | ... | 2,733 | 2,733 | 12 | 31 | ... | 30,401 | 5,937 | 671 |
| 33 | 4,913 | 4,946 | ... | 4,845 | 4,845 | ... | 130 | ... | 61,575 | ... | 1,469 |
| 112 | 2,749 | 2,861 | ... | 2,767 | 2,767 | ... | 91 | ... | 25,194 | ... | 963 |
| 95 | 3,350 | 3,445 | ... | 3,150 | 3,150 | ... | 299 | ... | 45,198 | 1,347 | 4,892 |
| 24 | 5,985 | 6,009 | ... | 5,361 | 5,361 | ... | 649 | ... | 91,984 | 23,330 | 19,724 |
| 197 | 6,715 | 6,912 | ... | 6,177 | 6,177 | ... | 735 | ... | 71,495 | 32,455 | 23,547 |
| 64 | 11,036 | 11,100 | ... | 11,122 | 11,122 | ... | ... | ... | 1,86,772 | ... | 5 |
| 7,197 | 78,130 | 85,327 | 441 | 83,367 | 83,808 | 3,596 | 8,675 | 4,171 | 12,05,893 | 1,71,466 | 1,23,414 |
| 10,426 | 63,435 | 73,861 | 171 | 68,572 | 68,743 | 2,023 | 7,161 | 2,809 | 7,85,236 | 2,40,226 | 1,43,135 |

gures.

STATEMENT XIII-A.—*Advances under the Land Improvement Loans Act*

| District. | Principal. | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Outstanding at commencement of the year. | Advanced during the year. | Total advanced. | Amount due for collection within the year (including arrears). | Remitted during the year. | Collected during the year. | Total remitted and collected. | Balance outstanding at end of the year. | Amount suspended by competent authority. | Amount overdue. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Akyab ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Northern Arakan .. | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Kyaukpyu ... .. | ... | ... | ... | ... | ... | ... | ... | ... | ... | .. |
| Sandoway .. .. | ... | ... | ... | ... | ... | ... | .. | ... | .. | ... |
| Hanthawaddy ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Pegu ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Tharrawaddy ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Prome ... ... | 8,700 | 500 | 9,200 | 1,680 | ... | 1,480 | 1,480 | 7,720 | ... | 200 |
| Bassein ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Henzada ... ... | ... | ... | ... | ... | .. | ... | ... | ... | ... | ... |
| Myaungmya ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Ma-ubin ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Pyapôn ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Toungoo ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Thatôn ... ... | 4,300 | 4,825 | 9,125 | 2,075 | ... | 7,037 | 7,037 | 2,088 | ... | ... |
| Amherst ... ... | 8,400 | 2,400 | 10,800 | 4,200 | ... | 1,200 | 1,200 | 9,600 | ... | 2,000 |
| Tavoy ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | .. |
| Mergui ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Thayetmyo ... ... | 2,533 | 3,300 | 5,833 | 742 | ... | 750 | 750 | 5,083 | ... | 192 |
| Pakôkku ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Minbu ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Magwe ... ... | 250 | ... | 250 | 125 | ... | 125 | 125 | 125 | ... | ... |
| Mandalay ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Bhamo ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Myitkyina ... ... | 150 | 100 | 250 | 50 | ... | 50 | 50 | 200 | ... | ... |
| Katha ... ... | ... | 650 | 650 | 220 | ... | 220 | 220 | 430 | ... | ... |
| Ruby Mines ... ... | 100 | ... | 100 | 75 | ... | 75 | 75 | 25 | ... | ... |
| Shwebo ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Sagaing ... .. | ... | ... | ... | ... | ... | .. | ... | ... | ... | ... |
| Lower Chindwin ... ... | ... | .. | ... | ... | ... | ... | ... | ... | ... | ... |
| Upper Chindwin ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Kyauksè ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Meiktila ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Yamèthin ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Myingyan ... ... | 7,130 | 1,900 | 9,030 | 2,245 | ... | 2,000 | 2,000 | 7,030 | ... | 245 |
| Total for 1908-09 ... | 31,563 | 13,675 | 45,238 | 11,412 | ... | 12,937 | 12,937 | 32,301 | ... | 2,637 |
| Total for 1907-08 ... | 10,925 | 27,300 | 38,225 | 8,012 | ... | 6,662 | 6,662 | 31,563 | 2,275 | 1,000 |

*during the official year* 1908-09 (Paragraph 19 of Report, page 33).

| Interest. | | | | | | | | Total Principal and Interest | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Arrears of interest suspended and overdue at commencement of the year. | Interest falling due within the year. | Total interest for collection within the year. | Remitted during the year. | Collected during the year. | Total remitted and collected. | Suspended by competent authority. | Arrears of interest overdue at end of the year. | Remitted during the year. | Collected during the year. | Under suspension at end of the year. | Overdue at end of the year. |
| 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | .. | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | 462 | 462 | ... | 462 | 462 | ... | ... | ... | 1,942 | .. | 200 |
| ... | ... | ... | ... | ... | .. | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | 176 | 176 | ... | 539 | 539 | ... | ... | ... | 7,576 | ... | ... |
| 200 | 678 | 878 | ... | 278 | 278 | ... | 600 | ... | 1,478 | ... | 2,600 |
| ... | ... | ... | ... | ... | ... | .. | ... | ... | ... | ... | ... |
| .. | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | 111 | 111 | ... | 95 | 95 | ... | 27 | ... | 845 | ... | 219 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | 13 | 13 | ... | 13 | 13 | ... | ... | ... | 138 | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | 11 | 11 | ... | 11 | 11 | ... | ... | ... | 61 | ... | ... |
| ... | 15 | 15 | ... | 15 | 15 | ... | ... | ... | 235 | ... | ... |
| ... | 2 | 2 | ... | 2 | 2 | .. | ... | ... | 77 | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | 460 | 460 | ... | 409 | 409 | ... | 51 | ... | 2,409 | ... | 296 |
| 200 | 1,928 | 2,128 | ... | 1,824 | 1,824 | ... | 678 | ... | 14,761 | ... | 3,315 |
| 31 | 943 | 974 | ... | 854 | 854 | ... | 200 | ... | 7,516 | 2,275 | 1,200 |

STATEMENT XIII-B.—*Account of Local Government with Agriculturist Borrowers during the official year* 1908-09 (Paragraphs 18 and 19 of Report, pages 32 and 33).

| | Particulars. | Agriculturists Loans Act. | Land Improvement Loans Act. | Total both Acts. |
|---|---|---|---|---|
| | 1 | 2 | 3 | 4 |
| | | Rs. | Rs. | Rs. |
| PRINCIPAL | Outstanding at commencement of the year ... | 10,01,312 | 31,563 | 10,32,875 |
| | Advanced during the year ... ... ... | 10,32,620 | 13,675 | 10,46,295 |
| | Total advanced ... | 20,33,932 | 45,238 | 20,79,170 |
| | Amount due for collection within the year, (including arrears). | 13,29,189 | 11,412 | 13,40,601 |
| | Remitted during the year ... ... ... | 3,730 | ... | 3,730 |
| | Collected during the year ... ... ... | 11,22,526 | 12,937 | 11,35,463 |
| | Total remitted and collected ... | 11,26,256 | 12,937 | 11,39,193 |
| | Balance outstanding at the end of the year ... | 9,07,676 | 32,301 | 9,39,977 |
| | Amount suspended by competent authority ... | 1,67,870 | ... | 1,67,870 |
| | Amount overdue ... ... ... ... | 1,14,739 | 2,637 | 1,17,376 |
| INTEREST | Arrears of interest suspended and overdue at commencement of the year. | 7,197 | 200 | 7,397 |
| | Interest falling due within the year ... ... | 78,130 | 1,928 | 80,058 |
| | Total interest for collection within the year ... | 85,327 | 2,128 | 87,455 |
| | Remitted during the year ... ... ... | 441 | ... | 441 |
| | Collected during the year ... ... .. | 83,367 | 1,824 | 85,191 |
| | Total remitted and collected ... | 83,808 | 1,824 | 85,632 |
| | Suspended by competent authority ... ... | 3,596 | ... | 3,596 |
| | Arrears of interest overdue at year of the year ... | 8,675 | 678 | 9,353 |
| TOTAL PRINCIPAL AND INTEREST. | Remitted during the year ... ... ... | 4,171 | ... | 4,171 |
| | Collected during the year ... ... ... | 12,05,893 | 14,761 | 12,20,654 |
| | Under suspension at end of the year ... ... | 1,71,466 | .. | 1,71,466 |
| | Overdue at the end of the year ... ... | 1,23,414 | 3,315 | 1,26,729 |

STATEMENT XIII-C.—*Loans made under the Agriculturists and Land Improvement Loans Act during the official year* 1908-09 (Paragraphs 18 and 19 of Report, pages 32 and 33).

ACCOUNT OF LOCAL GOVERNMENT WITH GOVERNMENT OF INDIA.

| | Amount advanced to Local Government by Government of India. | | | Interest payable for the year by Local Government to Government of India at $3\frac{1}{2}$ per cent. on mean outstanding. |
|---|---|---|---|---|
| | Outstanding at the commencement of the year. | Outstanding at the close of the year. | Mean outstanding. | |
| 1 | 2 | 3 | 4 | 5 |
| | Rs. | Rs. | Rs. | Rs. |
| Agriculturists' Loans Act ... ... | 10,01,312 | 9,07,676 | 9,54,494 | 33,407 |
| Land Improvement Loans Act ... ... | 31,563 | 32,301 | 31,932 | 1,118 |
| Total ... | 10,32,875 | 9,39,977 | 9,86,426 | 34,525 |

STATEMENT XIV.—*Financial Results of Loan Operations to Local Government for the official year ending* 1908-09 (Paragraphs 18, 19, and 19A of Report, pages 32 and 33).

| | | Agriculturists' Loans Act. | Land Improvement Loans Act. | Total both Acts. |
|---|---|---|---|---|
| 1 | | 2 | 3 | 4 |
| | | Rs. | Rs. | Rs. |
| 1. Interest payable for the year by the Local Government to the Government of India. | | 33,407 | 1,118 | 34,525 |
| 2. Interest collected during the year ... ... ... | | 83,367 | 1,824 | 85,191 |
| 3. Balance of interest accruing to Local Government, *i.e.*, difference between (1) and (2). | | 49,960 | 706 | 50,666 |
| 4. Remissions of principal during the year ... ... ... | | 3,730 | ..... | 3,730 |
| 5. Net result (profit or loss) for the year 1908-09 ... ... | | +46,230 | + 706 | +46,936 |
| 6. Net result for previous years ... ... | 1907-08 ... ... | +35,382 | + 110 | +35,492 |
| | 1906-07 ... ... | +26,130 | — 86 | +26,044 |
| | 1905-06 ... .. | +26,050 | — 55 | +25,995 |
| | 1904-05 ... ... | +18,657 | — 22 | +18,635 |
| | 1903-04 ... ... | +15,823 | ..... | +15,823 |
| 7. Expenditure on free grants-in-aid towards the construction of private protective works, or on establishments for well-boring or other outlay incurred from current revenue in connection with *takavi* transactions. | | ..... | ..... | 4,288 |

STATEMENT XV.—*Progress of Settlement Operations during the year*

| District. | Date of inception of Settlement operations. | Area for Settlement. | | Area completed at the beginning of the year (before 1st July 1908). | |
|---|---|---|---|---|---|
| | | Total. | Cultivated. | Total. | Cultivated. |
| 1 | 2 | 3 | 4 | 5 | 6 |
| | | Sq. miles. | Acres. | Sq. miles. | Acres. |
| Thatôn (First Circuit) ... ... | November 1907 ... ... | 935 | 273,000* | 623 | 182,533 |
| Thatôn (Second Circuit) ... ... | November 1908 ... ... | 1,502 | 397,728 | ... | ... |
| Hanthawaddy (First Circuit) ... .. | November 1907 ... ... | 1,582 | 702,696 | 351 | 156,155 |
| Pakôkku ... ... ... | October 1905 ... ... | 3,820 | 446,381 | 2,429 | 283,910 |
| Lower Chindwin ... ... ... | November 1905 ... ... | 2,589* | 772,710* | 2,099 | 560,190 |
| Shwebo (Canal area) ... ... | October 1908 ... ... | 500 | 200,000 | ... | ... |
| Meiktila ... ... ... | November 1907 ... ... | 1,679 | 636,936* | 373 | 141,541* |
| | Total ... | 12,607 | 3,429,451 | 5,875 | 1,324,329 |

* Revised

STATEMENT XVI.—*Financial Results of Settlements sanctioned during the year*

| District. | Date of Settlement Officer's or Revision Settlement Officer's or Deputy Commissioner's Report. | Area in which Settlement sanctioned. | | Expiring Revenue Demand. | | |
|---|---|---|---|---|---|---|
| | | Total. | Cultivated. | *Thathameda.* | Land Revenue. | Total. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | | Sq. miles. | Acres. | Rs. | Rs. | Rs. |
| Amherst ... ... ... | 28th October 1907 ... | 468 | 200,640 | ... | 4,52,451 | 4,52,451 |
| Pyapôn ... ... ... | 30th September 1907 ... | 585 | 309,303 | ... | 6,74,546 | 6,74,546 |
| | Total ... | 1,053 | 509,943 | ... | 11,26,997 | 11,26,997 |

*ended the 30th June* 1909 (Paragraph 15 of Report, pages 25—28).

| Area completed during the year (1st July 1908 to 30th June 1909). | | Expenditure. | | Total cost to date for completed area (up to 30th June 1909). | | Remarks. |
|---|---|---|---|---|---|---|
| Total. | Cultivated. | Up to beginning of the year (before 1st July 1908). | During the year (after 1st July 1908). | Per square mile. | Per cultivated acre. | |
| 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| Sq. miles. | Acres. | Rs. | Rs. | Rs. | Annas. | |
| 312 | 90,467 | 48,463 | 20,304 | 74 | 4 | Second Settlement. No. 1 Party. |
| 501 | 132,576 | ... | 48,616 | 97 | 6 | |
| 527 | 234,232 | 46,802 | 85,689 | 151 | 5 | Third Settlement. No. 2 Party. |
| 758 | 88,620 | 2,30,314 | 97,638 | 103 | 14 | First Settlement. No. 3 Party. |
| 490 | 212,520 | 2,18,326 | 1,12,036 | 128 | 7 | First Settlement. No. 4 Party. |
| 190 | 76,190 | ... | 24,000 | 126 | 5 | |
| 560 | 212,312 | 43,097 | 81,692 | 134 | 6 | Second Settlement. No. 5 Party. |
| 3,338 | 1,046,917 | 5,87,002 | 4,69,975 | 115 | 7 | |

figures.

*ended the 30th June* 1909 (Paragraph 15 of Report, pages 25 and 26.)

| Sanctioned Revenue Demand. | | | Increase or decrease in total demand. | | Remarks. |
|---|---|---|---|---|---|
| *Thathameda.* | Land Revenue. | Total. | Total. | Percentage. | |
| 8 | 9 | 10 | 11 | 12 | 13 |
| Rs. | Rs. | Rs. | Rs. | | |
| ... | 5,47,841 | 5,47,841 | + 95,390 | + 21·08 | Second Settlement. |
| ... | 9,02,575 | 9,02,575 | + 2,28,029 | + 33·80 | Second Settlement. |
| ... | 14,50,416 | 14,50,416 | +3,23,419 | + 28·70 | |

# APPENDIX.

## Remarks by Commissioners and Deputy Commissioners on Subordinate Officers.

### ARAKAN DIVISION.

*(B. S. CAREY, Esq., C.I.E., to 16th January 1909, and Lieutenant-Colonel W. A. W. STRICKLAND, from 17th January 1909, Commissioners.)*

#### AKYAB DISTRICT.

*(Major W. R. STONE, I.A., to 14th November 1908, and Major E. C. TOWNSEND, I.A., from 14th November 1908, Deputy Commissioners.)*

The work of Revenue Officers has, on the whole, been very good. Lieutenant R. HODGINS, Assistant Commissioner, Subdivisional Officer, Akyab, carefully supervised the work of his Township Officers, and was himself most active in the matter of the collection of capitation-tax on blank tickets.

MAUNG BÔN, Township Officer, Buthidaung, has a great knack of collecting revenue. In Land Revenue Collections he was again first, and created a record by having the whole amount due from his Township paid in by the 19th March.

MAUNG THA HLA, who was Township Officer at Maungdaw for three months only also did very well in this respect, but for thoroughly good revenue work all round I should select MAUNG MRA THA, Township Officer, Rathedaung, as the most conspicuous.

The *Akunwun*, MAUNG SAN AUNG'S work, was also excellent. The full and punctual collection of revenue was no doubt due to a great extent to his watchful eye. I am also indebted to him for much assistance in work of which a good deal was new to me.

*(Remarks by Commissioner.)*

I concur in the above.

#### KYAUKPYU DISTRICT.

*(MAUNG MYAT TUN AUNG, K.S.M., T.D.M., Deputy Commissioner.)*

MAUNG PO, Myoôk, 1st grade, is a first-rate revenue officer, healthy, hard-working and straightforward. He has maintained his reputation as a good revenue collector.

MAUNG KYAW U, Myoôk, is doing well. He is painstaking and intelligent. He is a promising young officer.

MAUNG KYAW TUN RHI who succeeded MAUNG SEIN TUN is a hardworking and intelligent and promising young officer. I was sorry to lose him.

#### SANDOWAY DISTRICT.

*(W. B. TYDD, Esq., Deputy Commissioner.)*

All the Township Officers deserve commendation this year for having got in the revenue so promptly.

MAUNG SHWE MO, Township Officer, Taungup, was very energetic in making opium consumers who had successfully shirked payment for years past pay their capitation-tax this year. He also cleared off a large arrear of potta cases. His Township is well in hand, and he takes great interest in it.

MAUNG PE BA was Township Officer, Sandoway, up to 8th November 1908. The majority of the defaulting opium consumers belong to this Township. The collection of capitation-tax from these men is in great part due to the energy shewn by this officer. He was getting to know his Township, and I was sorry when he was transferred to undergo training as a Treasury Officer and after that training as *Akunwun*.

MAUNG SHWE HPAN, Township Officer, Gwa. This officer has improved very much indeed, and is now a capital revenue officer. Of the three Township Officers his checking of capitation-tax rolls produced the best results.

MAUNG PO SIN was *Akunwun* up to 11th January 1909. I repeat the remarks made last year that he is a competent and painstaking *Akunwun*. MAUNG PE BA who succeeded him has begun well.

(*Remarks by Commissioner.*)

All officers have worked satisfactorily.

## PEGU DIVISION.

(*Hon'ble H. L. EALES, I.C.S., Commissioner.*)

### RANGOON TOWN.

(*W. H. Dawson, Esq., I.C.S., J. A. Cope, Esq., I.C.S., J. B. Wingate, Esq., I.C.S., from 24th December* 1908, *Collectors.*)

MR. STEVENS has done some good work and has valuable experience, but I cannot say that I am altogether satisfied with his work.

MAUNG SHWE ZAN AUNG is a good man and has worked well.

I am satisfied with MAUNG PO TÔK and I consider that he is fit for the appointment of *Akunwun*.

### HANTHAWADDY DISTRICT.

(*C. M. WEBB, Esq., I.C.S., Deputy Commissioner.*)

(*Remarks by Commissioner.*)

It is difficult to over-estimate or over-praise the good work done by the Deputy Commissioner, MR. WEBB. He is an enthusiastic officer and has thrown himself heart and soul into the exceedingly difficult task of cleaning out the Augean stables of the Revenue Administration of the Hanthawaddy District. If he has a fault it is over-eagerness. He is an officer of great capacity and great powers of work and an undoubted administrative ability, a quality which is sufficiently rare. He has infused his enthusiasm into his subordinates. Of the Subdivisional Officers, MR. GRANTHAM deserves special praise. He is one of the most promising officers that we have in the Province, clever, industrious and far-seeing. Among the Township Officers, MAUNG SHWE THA at Insein, MAUNG BA THIN, Township Officer, Tantabin, MAUNG E CHO, Township Officer, Twante, MAUNG BA E, Township Officer, Kayan, have all done very excellent work. MR. VAILLANT, the *Akunwun*, is worthy of special commendation. He did his best under trying circumstances in the previous year, and he has proved himself a capable and trustworthy *Akunwun*. MAUNG SHU PE, the additional *Akunwun*, is also a very capable man, clear-headed and hardworking. The Headquarters Assistant, MAUNG THA BAN, has done his best in his very difficult position.

### PEGU DISTRICT.

(*Major O. J. OBBARD, I.A., Deputy Commissioner.*)

MAUNG PO MYA, *Inkunwun*, has done very excellent work, and, owing to his exertions, has added Rs. 64,000 to the receipts from leased fisheries for the coming year.

I think this forms a record for 6 months' work.

(*Remarks by Commissioner.*)

The Deputy Commissioner, MAJOR OBBARD, has done very good work during the past year. He had been indefatigable in dealing with cases of illegal transfers of land and has successfully supervised the revenue work of his District. Credit is due to him to the smooth way in which the Revenue work has been carried on. I concur in the praise that has been bestowed upon the *Akunwun*, MAUNG SHEIN (2). He is a thoroughly good *Akunwun*. I inspected the District Office twice and found the work well done. I also concur in the praise bestowed on the officers mentioned by the Deputy Commissioner and would select MAUNG MYAT THA GYAW, Subdivisional Officer, Dabein; MAUNG AUNG GYAW, Township Officer, Daiku; and MAUNG KYIN, Township Officer, Nyaunglebin, as being specially worthy of commendation.

### THARRAWADDY DISTRICT.

*(W. J. SMYTH, Esq., I.C.S., Deputy Commissioner.)*

*(Remarks by Commissioner.)*

I concur with the Deputy Commissioner in the praise bestowed on MAUNG PO KYU, A.T.M., who has fully maintained his reputation as an excellent officer. MAUNG BA KIN also deserves special notice for the excellent work he has done. MAUNG PO MYA, Township Officer, Monyo, has also done good work. The *Akunwun* MAUNG BA has also done well.

The Deputy Commissioner, MR. SMYTH, has managed his District well. He is a clever and capable officer and is thoroughly acquainted with all branches of revenue work. He has a good hold over the District, and during his tenure in office the revenue work in his District has shewn a distinct improvement.

### PROME DISTRICT.

*(G. C. B. STIRLING, Esq., C.I.E., Deputy Commissioner.)*

All the Subdivisional and Township Officers did good revenue work, that of MAUNG MYAT THA DUN, Subdivisional Officer, Shwedaung, being particularly useful.

*(Remarks by Commissioner.)*

I concur in the praise bestowed by the Deputy Commissioner on MAUNG YET THE AUNG. He is a capable officer and his successor MAUNG SHWE DAING has also done good work. My inspections shewed that there has been a distinct improvement in the work of the District Revenue Office. Rolls were sent in punctually and the revenue promptly collected.

## IRRAWADDY DIVISION.

*(Lieut.-Col. F. D. MAXWELL, C.I.E., I.A., Commissioner.)*

### BASSEIN DISTRICT.

*(Lieut.-Col. F. H. ELIOTT, I.A., and W. F. GRAHAME, Esq., I.C.S., from 26th May 1909, Deputy Commissioners.)*

MAUNG MYAT THA DUN, the Subdivisional Officer of Bassein, has done the best in checking the capitation-tax assessment rolls. He checked the largest number of rolls (52), and collected the largest amount (Rs. 977-8-0) on blank tickets. His other Revenue work was also good.

MR. J. E. HOULDEY, I.C.S., was a very capable Subdivisional Officer, Bassein, for a portion of the year and MAUNG PO PE, A.T.M., as Subdivisional Officer, Bassein, and Ngathainggyaung, in turn has worked well.

Of the Township Officers MAUNG THA SHUN at Kyaunggôn, has maintained his former reputation. Both he and the other Township Officers worked hard and deserved all credit for the promptitude with which the revenue was collected.

MAUNG PO SAING as *Akunwun* once more proved his efficiency. He has been of great assistance throughout the year.

MAUNG PO SAW, *Inkunwun*, was again energetic and hardworking.

*(Remarks by Commissioner.)*

MAUNG BA KYAW, Township Officer, Bassein, perhaps the best of the more recently appointed Myoôks.

### HENZADA DISTRICT.

*(A. T. A. SHAW, Esq., I.C.S., to 1st December 1908 and L. H. SAUNDERS, Esq., I.C.S., from 1st December 1908, Deputy Commissioners.)*

MR. STEWART and later CAPTAIN NEWCOMBE at Myanaung and MAUNG PO MAUNG at Henzada have shewn energy and interest in their work, but they might with advantage spend more time in the supervision of the work and especially the office work of their subordinates.

The *Akunwun*, MAUNG PO TUN (2), has again deserved well by careful supervision and hard work in his office which was found at each of three inspections to be in excellent order.

### MYAUNGMYA DISTRICT.

(*Major T. L. ORMISTON, I.A., to 24th October* 1908, *and C. W. DUNN, Esq., I.C.S., from 25th October* 1908, *Deputy Commissioners.*)

MAUNG GYI is an intelligent officer, and does his work well. His charge is a light one. His land revenue was promptly collected.

I agree.
F. D. MAXWELL.

MAUNG MYAING (2) is a capable and zealous Myoôk. His land revenue was promptly collected.

I agree.
F. D. MAXWELL.

MAUNG BYAUNG (2) is an able and experienced officer, with a good knowledge of revenue work. He has worked well in this important Township.

I agree.
F. D. MAXWELL.

MAUNG SHEIN (1), is a zealous officer, who has done his best in a heavy charge. He is handicapped by incompetent clerks and by his own inexperience. His revenue collection was creditable.

### MA-UBIN DISTRICT.

(*D. F. CHALMERS, Esq., I.C.S., Deputy Commissioner.*)

Two Townships in the District are of first class importance, and the officers in charge have particular opportunity of distinguishing themselves.

MAUNG PO THIN, late *Akunwun*, shewed himself capable of running Ma-ubin Township, and I consider him a very competent revenue officer.

MAUNG TUN MYAT, of Danubyu, completed his land revenue collections before the 31st March, and has shewn excellent promise as a revenue officer. He took over the Township in excellent order from MAUNG PO THI, and the latter officer promises to be as capable a Subdivisional Officer, as he formerly proved himself a Township Officer.

My thanks are also due to my *Akunwun*, MAUNG AUNG GYI, B.A. This is his first year's experience of the work. He was tactful in his dealings with the Township Officers, and full of enthusiasm for his work.

### PYAPÔN DISTRICT.

(*Major F. R. NETHERSOLE, I.A., Deputy Commissioner.*)

All my officers have worked well. I mention specially U NGWE KAING, A.T.M., K.S.M., Subdivisional Officer, Kyaiklat, MAUNG PO PE, Township Officer, Dedayè, MAUNG BA KIN, Township Officer, Kyaiklat, and MAUNG BA PE, Township Officer, Bogale, of the District Officers.

MAUNG THA GYAW, who was *Akunwun* till the 7th May and his successor MAUNG PO SIN have both earned my gratitude by the manner in which they have conducted the work of the Revenue Office.

## TENASSERIM DIVISION.

(*H. L. TILLY, Esq., Commissioner.*)

### TOUNGOO DISTRICT.

*O. S. PARSONS, Esq., I.C.S., J. CLAGUE, Esq., I.C.S. and O. S. PARSONS, Esq., I.C.S., from 29th April* 1909, *Deputy Commissioners.*)

All officers have done well in collecting revenue.

For good capitation-tax collection on blank tickets, I specially mention MAUNG PO GYI, Township Officer of Ôktwin, and MAUNG PO HNIT, Township Officer of Shwegyin. In the collection of the main crop revenue the names of MAUNG THET, Subdivisional Officer, Toungoo, MR. GODBER, Subdivisional Officer, Pyu, and MAUNG BA TIN, Township Officer, Pyu, deserve special mention.

*Akunwun* MAUNG BA KYAW received charge of the Revenue Office on 5th September 1908. He has got his office into good order and has worked hard and zealously. He knows the Revenue Acts and Regulations well and puts up good notes.

MAUNG PE SI did good work as Special Grant Officer. His inquiries were thorough and he gave good reason for his orders.

MAUNG BA KYAW with a clerical establishment which might be better has done the work well and kept it up to date. He is in my opinion a very sound *Akunwun*.

(*Remarks by Commissioner.*)

The Revenue work in Toungoo reflects the greatest credit on Mr. Parsons who has the faculty of getting the most out of the officers working under him.

The whole of the land revenue demand of Rs. 8,13,136 was collected before the 31st March except Rs. 4,152 or 0·51 per cent. For the second year Toungoo has had the smallest percentage of outstanding in the Division.

The capitation-tax work was also very good.

## THATÔN DISTRICT.

(*R. F. GREER, Esq., I.C.S., Deputy Commissioner.*)

MAUNG BA HLAING was *Akunwun* throughout the year and carried out his duties to my entire satisfaction. In spite of his heavy office work he found time to make bigger collections on blank capitation-tax tickets than any officer in the District, and to submit some valuable reports on fisheries.

MR. J. CLAGUE, I.C.S., was in charge of Kyaikto Subdivision for about ten months; his work was heavy and he did it excellently; his transfer was a distinct loss to the District.

MAUNG PAN THA did well in the easy Subdivision of Thatôn.

MAUNG KYAW DUN at Pa-an had very heavy criminal work, but found time to make some very thorough reports on new fisheries and to hold some well conducted enquiries into the grabbing of large areas of uncultivated land in Pa-an Township by Moulmein merchants. His work all round is of a high order.

Among the Myoôks MR. NICHOLAS at Kyaikto, MAUNG GALE at Bilin and MAUNG KYAW ZAN HLA at Hlaingbwè all deserve special mention for the good quality of their work.

(*Remarks by Commissioner.*)

The revenue work has been well done and Mr. Greer deserves credit. I am particularly pleased with his revenue case work.

## AMHERST DISTRICT.

(*Lieut.-Col. S. L. APLIN, I.A., Deputy Commissioner.*)

All officers in the District have again worked well. The number of capitation-tax rolls checked by the Subdivisional Officers was inadequate, but in other respects their revenue work was quite satisfactory. All worked hard to collect the land revenue punctually.

Among the Township Officers, MAUNG PYU of Mudôn, MAUNG TA DUT of Kawkareik, MAUNG SHWE PE of Ye and MAUNG PO LAN of Chaungzôn deserve special mention for the promptitude with which they collected the land revenue. This is the fourth time in succession that MAUNG TA DUT has been specially mentioned in this connection. But in all other branches of his revenue work he has done equally well. MAUNG PYU of Mudôn is another very good Township Officer. This is the second year in succession that he has been mentioned for the prompt collection of land revenue. His judicial work is heavy, but he contrives to find sufficient time to attend to his revenue duties as well. He checked the capitation-tax rolls in 41 villages in his Township and has worked very well also in other respects.

## TAVOY DISTRICT.

(*Lieut.-Col. G. E. T. GREEN, I.A., Deputy Commissioner.*)

MAUNG THET HNIN, Township Officer, Tavoy, good.

MAUNG AUNG GYWE, Township Officer, Launglôn, good, and commended for his work.

I agree.
H. L. TILLY.

MAUNG BA THU, Township Officer, Yebyu, good. He made Yebyu pay up in a way they have never done before.

The *Akunwun*, MAUNG E MAUNG, continued to work well and kept his work always up to date.

### MERGUI DISTRICT.

(*T. J. METCALFE, Esq., M.R.A.C., Deputy Commissioner, from 1st July 1908 to 20th August 1908, W. J. DOVETON, Esq., from 21st August 1908 to 26th September 1908, C. R. WILKINSON, Esq., I.C.S., from 27th September 1908, Deputy Commissioners.*)

All my Township Officers, *viz.*, MAUNG MAUNG, Mergui, MAUNG PO SAING (2), Palaw, MAUNG SEIN MAUNG, Tenasserim, MAUNG THA HLA, Mergui, and Subdivisional Officers, *viz.*, MAUNG BA KO, B.A., Mergui, and MR. A. G. GAHAN, Maliwun, did well in collecting revenue and have received Commissioner's thanks in writing as well as my own. Every man did the work allotted to him. The heaviest work fell upon Subdivisional Officer MAUNG BA KO, B.A., and Township Officer, MAUNG MAUNG. The work of the *Akunwun* MAUNG KYAW ZAN (2) in connection with land revenue collection was also good as was that of the officiating Superintendent of Land Records, MAUNG THA HLAING.

The *Akunwun*, MAUNG KYAW ZAN, has given me full satisfaction.

(*Remarks by Commissioner.*)

MR. WILKINSON and his officers have done very well. The whole of the l nd revenue was collected before the 31st March and in capitation-tax and fisheries their work was also good.

## MAGWE DIVISION.

*N. G. CHOLMELEY, Esq., I.C.S., to 25th August 1908, C. C. T. CHAPMAN, Esq., from 25th August 1908, N. G. CHOLMELEY, Esq., I.C.S., from 6th November 1908, Commissioners.*)

### THAYETMYO DISTRICT.

(*A. G. COOKE, Esq., I.C.S., Deputy Commissioner.*)

The *Akunwun's* office was in charge of MAUNG PO THIN (3) up to the 15th September, of MAUNG I from then till 30th November and of PO E till the end of the year. All officers worked satisfactorily. MAUNG I especially so. The present *Akunwun* is steady and careful though not brilliant. Minhla changed hands very often. It is a large Township and wants knowing. MAUNG I proved himself efficient there as did also NAZIR RAHMAN in his smaller and more compact Township, Thayetmyo. MAUNG KWET continued to hold charge of the whole of Allanmyo, and did very creditably considering its size. The proposals for partition have been submitted and will, I trust, have taken effect next year. Partition is, however, worse than useless without a Judicial Myoôk at the Headquarters.

### PAKÔKKU DISTRICT.

(*C. F. GRANT, Esq., I.C.S., Lieut.-Col. W. A. W. STRICKLAND, M.V.O., I.A, and Capt. H. V. M. Langtry, I. A., Deputy Commissioners.*)

MAUNG PO MYIT, Myoôk, 3rd grade, was *Akunwun* from beginning of the year till 21st February 1909, and then was relieved by MAUNG ZEIN, Myoôk, 3rd grade, till end of the year.

I cannot agree in this commendation. MAUNG ZEIN has much to learn yet.
N. G. C.

The latter, I consider, has done exceptionally good work and deserves commendation and is, I consider, thoroughly reliable.

MAUNG SHWE LAW, Township Officer, Pauk, did well in his revenue work. I think he would be a suitable candidate for *Akunwun*ship in the future.

I agree.
N. G. C.

MAUNG PO HLAING, Township Officer, Gangaw, is energetic and has done his revenue work well.

MAUNG THÈ GYI, Township Officer, Tilin, got all his *thathameda* in first of all the Township Officers and deserves commendation.

### MINBU DISTRICT.

*(W. S. MORRISON, Esq., I.C.S., Deputy Commissioner.)*

MR. H. P. HEWETT was in charge of the Salin Subdivision up to 17th October 1908 when he was relieved by MR. H. F. SITZLER. The latter did a very satisfactory amount of *thathameda* checking.

### MAGWE DISTRICT.

*(C. C. T. CHAPMAN, Esq., to 24th August* 1908, *E. F. BAUM, Esq., I.C.S., from 24th August* 1908 *to 6th November* 1908, *and C. C. T. CHAPMAN, Esq., from 7th November* 1908, *Deputy Commissioners.)*

The work of all Revenue Officers merits commendation. My *Akunwun*, MAUNG PO KU, has confirmed the good opinion I formed of him last year and I desire to specially commend him for his good work.

## MANDALAY DIVISION.

*(H. P. TODD-NAYLOR, Esq., C.I.E., C.S.I., I.C.S., to 29th January* 1909, *B. S. CAREY, Esq., C.I.E., from 29th January* 1909.)

*(Remarks by Commissioner.)*

I commend to the Financial Commissioner the names of:—

Major DESVŒUX, Deputy Commissioner, whose work is so well known that I need not comment on it.

MAUNG THIN, Subdivisional Officer, Madaya, and MAUNG PO KYAN for some time *Akunwun*, and who fell ill in his efforts to put the bad office which he had taken over in order.

MR. HEWETT has held a position of considerable difficulty at Maymyo with great credit.

MR. L. S. PALMER, Superintendent of Land Records, is an admirable officer, who is doing excellently well.

### MANDALAY DISTRICT.

*(Major H. DESVŒUX, I.A., C. F. GRANT, Esq., I.C.S., and Major DESVŒUX, I.A., Deputy Commissioners.)*

MAUNG THIN, Subdivisional Officer, Madaya. His work has greatly improved. He supervises the work of his Township Officers well and keeps them up to the mark. He was of great assistance to me in dividing the fisheries. He worked hard to collect his revenue in time.

MAUNG TIN was officiating as Myoôk, at Patheingyi, for some months. He worked exceedingly well. That there was some revenue outstanding at the close of the year was not in any way his fault. Certain *kwins* were under revision survey, and the assessment rolls were in consequence very late.

*Notes by CAPTAIN A. B. ROBERTS, officiating Deputy Commissioner.*

MAUNG PO KYAN, *Akunwun*. This officer has worked morning, noon and night to get the office into good order, and has, I am sorry to say, had to take leave as his health broke down. He is a first-rate man, and I cannot say too much in his praise. The work involved in getting the office straight, and at the same time carrying on the current work was too much for any one man to undertake, and it was in consequence of this that he did not discover earlier the frauds in connection with the collection of Cantonment revenue. The frauds had, of course, commenced long before he came to the District.

MAUNG PO HLAING, who succeeded him, did his best while he was here.

He was relieved by MAUNG AUNG NYUN, to whom great credit is due for the work he has done in connection with Revenue Report.

### BHAMO DISTRICT.

*(G. W. DAWSON, Esq., I.C.S., Deputy Commissioner.)*

*(Remarks by Commissioner.)*

The only officer whose services I commend to the Financial Commissioner is MR. G. W. DAWSON, who has carefully and ably administered the revenues of his District.

### MYITKYINA DISTRICT.

*(W. A. HERTZ, Esq., F.R.G.S., Deputy Commissioner.)*

All officers in the District have worked very well.

A special note of praise must be given to MAUNG PO THEIN, Township Officer, Mogaung.

The *Akunwun*, MAUNG SO MIN (1), who has worked hard and well, also deserves to be mentioned.

*(Remarks by Commissioner.)*

I mention Mr. Hertz for his keen work and close supervision and MAUNG PO THEIN, Township Officer, Mogaung.

### KATHA DISTRICT.

*(E. O. FOWLER, Esq., to 1st June 1909, and E. N. DRURY, Esq., from 1st June 1909, Deputy Commissioners.)*

MAUNG PO NU, Subdivisional Officer of Wuntho, collected his revenue and dealt with his revenue cases in his usual capable and masterly manner.

MAUNG PO KYAW, Subdivisional Officer of Banmauk, also worked well as did MAUNG KYAW, Township Officer, Indaw.

The *Akunwun* MAUNG PO KAUNG, shewed special qualifications as *Akunwun* by the comprehensive way in which he dealt with complicated cases regarding communal lands in addition to his ordinary duties, collection of revenue and keeping the seven Township Officers up to the mark. His notes on cases are particularly lucid and clear, and he is very reliable.

MAUNG NYEIN, *Inkunwun*, also did good work in connection with the fisheries which resulted in a considerable increase in revenue.

*(Remarks by Commissioner.)*

Very great praise is due to Mr. E. O. Fowler, who received the District in a thoroughly unsatisfactory condition and who has restored it to the efficient state it was in during the administration of some of his predecessors. I cannot speak too highly of his steady determined efforts and his success is very marked. I also mention the names of—

MAUNG PO NU, Subdivisional Officer,
MAUNG PO KYAW, Subdivisional Officer,
MAUNG PO KAUNG, *Akunwun*,
MAUNG NYEIN, *Inkunwun*,
all of whom have done well.

### RUBY MINES DISTRICT.

*(E. C. S. GEORGE, Esq., C.I.E., I.C.S., Deputy Commissioner.)*

The officer who did * best from a revenue point of work during the year was MAUNG KAN, the Subdivisional Officer, Thabeikkyin, who had his collections made promptly and to date.

*(Remarks by Commissioner.)*

I commend MR. GEORGE'S thorough and excellent revenue work to the favourable notice of the Financial Commissioner.

*I concur. MAUNG KAN'S revenue work has been quite good and he has the gift of initiative.

## SAGAING DIVISION.

*(B. HOUGHTON, Esq., I.C.S., to 1st June 1909, Lieutenant-Colonel F. H. ELIOTT, I.A., from 2nd June 1909, Commissioners.)*

### SHWEBO DISTRICT.

*(W. V. WALLACE, Esq., Deputy Commissioner.)*

MAUNG BA HEIN did most excellent work both at Tabayin and at Sheinmaga, to which place he was transferred during the year, and he deserves special mention.

I have already mentioned MAUNG THET NYUN, the *Akunwun*. I cannot speak too highly of him. I trust his services will not be overlooked.

### SAGAING DISTRICT.

(*Major C. E. BOWEN, I.A., Deputy Commissioner.*)

All officers have done well during the year. To all are due the credit for the rapid collection of revenue. But I desire to name here those who did good work all round: MAUNG PO TE, Subdivisional Officer, Sagaing, was energetic and did a large amount of *thathameda* checking; MAUNG AUNG THEIN, Township Officer, Myaung, collected his revenue with marvellous rapidity and takes great interest in his revenue work; MAUNG SAN HLAING, Township Officer, Sagaing, a recent promotion, was nearly as good in collecting his revenue and otherwise did well as a revenue officer; MAUNG PO THIN (3), my *Akunwun*, deserves unstinted praise for his willingness and industry; he is quite a capable and reliable *Akunwun*.

### LOWER CHINDWIN.

(*Captain H. V. M. LANGTRY, I.A., to 1st January* 1909, *and Lieutenant-Colonel J. J. CRONIN, I.A., from 2nd January* 1909, *Deputy Commissioners.*)

All officers with hardly an exception were energetic in the collection of revenue.

MR. PERKINS, Subdivisional Officer, Yinmabin, did good work in checking *thathameda* rolls and bringing defects to notice.

MAUNG GALE, Subdivisional Officer, Mônywa, took much trouble in checking the assessment in Mônywa especially among the Chinese and natives of India. He was over-zealous in the subdivision of households in his charge.

CAPTAIN ABBEY, Subdivisional Officer, Mônywa, gave much attention to revenue matters. He was succeeded by MAUNG TUN WIN, who worked hard in instructing the headmen and in pushing on the collection in his Subdivision.

The Township Officer, Budalin, MAUNG TUN, E.A.C., K.S.M., gave much attention to the collection of the Kaukkyi revenue and was among the first to complete his revenue collections.

U DWE, Township Officer, Palè, worked hard although handicapped by ill-health and was the first Township Officer to complete his collection of *thathameda* and Kaukkyi revenue.

The Township Officer, Kani, MAUNG THA DUN GYAW, was very energetic in *kwin* inspection and instruction of his headmen in their duties.

MAUNG KYAING, Township Officer, Alôn, rendered good service in the collection of the revenue in a difficult charge and did well in revenue matters.

MAUNG TUN U, has been *Akunwun* since the 17th September 1908. He is a zealous and efficient officer. He has done good work in checking net licenses and rolls in his leisure time. He gave valuable information in connection with the Mataungda dacoity. He has given me much assistance in the revenue work of the District.

(*Remarks by Commissioner.*)

All the officers mentioned appear to have done well.

### UPPER CHINDWIN.

(*G. E. R. GRANT-BROWN, Esq., I.C.S., Deputy Commissioner.*)

*Akunwun*, MAUNG PO KA, is a first-rate *Akunwun*, intelligent, thoughtful, and indefatigable.

## MEIKTILA DIVISION.

(*Major D. J. C. MACNABB, I.A., to 18th November* 1908, *and C. C. LOWIS, Esq., I.C.S., from 19th November* 1908, *Commissioners.*)

### KYAUKSÈ DISTRICT.

(*Major H. N. WARDE, I.A., to 16th March* 1909, *and Major W. B. T. ABBEY, I.A., from 17th March* 1909, *Deputy Commissioners.*)

MAUNG TIN, Subdivisional Officer, Kyauksè, is an experienced officer who has done useful work during the year.

MAUNG PO NU, Subdivisional Officer, Kyauksè, who succeeded MAUNG TIN, has been exceedingly zealous and energetic in revenue matters.

## MEIKTILA DISTRICT.

*(A. H. GAYER, Esq., Deputy Commissioner.)*

MAUNG CHIT MAUNG, as *Akunwun*, has done his work well throughout the year, he is intelligent and well fitted for the office he holds.

## YAMÈTHIN DISTRICT.

*(A. E. RIGG, Esq., I.C.S., Deputy Commissioner.)*

MR. E. J. FARMER, I.C.S., Subdivisional Officer, Pyinmana, checked rolls in 49 villages. Considering the heavy work of the Subdivision, these figures are very creditable. MAUNG NYEIN(2), *Akunwun*, has worked hard and has kept his office in good order. MAUNG MAUNG, Myoôk of Yanaung, again did thoroughly good work. MAUNG THA KU, of Yamèthin, was active both in checking rolls and collecting revenue. MAUNG MAUNG GYI, Township Officer, Yamèthin, checked *thathameda* rolls with great vigour. MAUNG SAING, Township Officer of Pyinmana, not only checked a large number of assessment rolls but to my knowledge collected personally a considerable amount of the *thathameda* due in Pyinmana town.

## MYINGYAN DISTRICT.

*(L. M. PARLETT, Esq., I.C.S., to 18th October 1908, and H. N. TUCK, Esq., from 19th October 1908, Deputy Commissioners.)*

Of the Subdivisional Officers, CAPTAIN E. BUTTERFIELD, Myingyan, and MAUNG GALE (2) Myingyan, and of the Township Officers, MAUNG TIN, A.T.M., at Pagan, and MAUNG PO CHIT at Kyaukpadaung did perhaps the best work, but as far as the collection of revenue went all officers did well.

MAUNG SO MIN (2), has been *Akunwun* throughout the year and is an intelligent and capable officer. He has kept his office in good order and has superintended the revenue work of the District with industry and ability.

G. B. C. P. O.—No. 173, F. C., 24-1-1910—402—B. P.

# REPORT

ON THE

# LAND REVENUE ADMINISTRATION OF BURMA

During the year ended the 30th June 1910

RANGOON
OFFICE OF THE SUPERINTENDENT, GOVERNMENT PRINTING, BURMA
1911

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[The maximum limit of the body of the Report is 50 pages.]

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# RESOLUTION

ON THE

# REPORT ON THE LAND REVENUE ADMINISTRATION OF BURMA

## FOR THE YEAR ENDING THE 30th JUNE 1910.

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Extract from the Proceedings of the Government of Burma in the Land Revenue Department,—
No. 2R.-4, dated the 15th January 1911.

READ—

The Season and Crop Report of Burma for the year ending the 30th June 1910, submitted with letter No. 580—5R.-94, dated the 15th July 1910, from the Assistant Secretary to the Financial Commissioner, Burma.

Report on the Operations of the Department of Agriculture, Burma, for the year ending the 30th June 1910, submitted with letter No. 13—5R.-107, dated the 3rd October 1910, from the Assistant Secretary to the Financial Commissioner, Burma.

Report on the Land Records Administration of Burma for the year ending the 30th June 1910, submitted with letter No. 160—2R.-15, dated the 16th September 1910, from the Commissioner of Settlements and Land Records, Burma.

Report on the Land Revenue Administration of Burma for the year ending the 30th June 1910, submitted with letter No. 597—5R.-61, dated the 14th November 1910, from the Secretary to the Financial Commissioner, Burma.

RESOLUTION.—The Province for the second year in succession enjoyed a generally favourable agricultural season. In Lower Burma the rainfall was nowhere insufficient; but in certain districts it was late, and in nearly all there was unprecedently heavy rain in November which did some damage to the ripening rice crop. In several districts, notably in Pegu, Tharrawaddy, Amherst and Ma-ubin, there were heavy floods which destroyed the crops over large areas. Notwithstanding these unfavourable circumstances the season on the whole was almost an average one. The increase in the rice-cultivated area was checked by the flooding referred to above; but some districts show remarkable figures of expansion in cultivation. The average outturn was somewhat lower than in the previous year. In Upper Burma the year is described as excellent and as the best within the last nine years at least. The general result of differences from year to year in the weather conditions of the Upper Province is a shifting of the proportions of the various crops grown. Thus plentiful rain in 1909-10 led to a large rise in the rice-cultivated area, and to a heavy fall in the area under millet, to which heavy rain is

not suited. Similarly, groundnuts were to some extent replaced by sessamum, and doubtless also by rice. The area under cotton declined slightly, probably because the conditions did not favour this crop. In considering the figures for Upper Burma, it should be remembered that areas on which the crops fail are not assessed and therefore do not appear in the figures. Other crops showing considerable increases were tobacco, maize and the pulses. Wheat showed little expansion in Burma proper, but a notable increase is recorded from the Chin Hills, where its cultivation may now be said to be established. The extensive areas taken up for rubber are not yet shown, as most of them are not yet planted up. The main feature of the irrigation figures is the increased efficiency of the tanks, due to the unusual rainfall. The Shwebo and Kyaukse irrigation systems both show smaller figures than the exceptional figures for 1908-09. Prices were generally above normal except in the case of rice, which showed a slight fall, partly on account of the success of the millers' combination and partly due to the large crop. The year was comparatively free from cattle disease, and an increase in stock is reported. Circumstances were generally favourable for the agricultural population and their condition was distinctly improved.

2. The Lieutenant-Governor agrees in the opinion of the Financial Commissioner that the Agricultural Department is doing good work. The restriction of its numbers, its equipment and its operations to the smallest possible dimensions, in accordance with the policy of severe economy enforced by the financial difficulties of the Province, have, while cramping the purely scientific work of the Department, had one happy result, namely, that successful efforts have been largely directed to the practical work of improving methods of agriculture in direct touch with the cultivators. His Honour entirely approves this direction of the Department's energies. Scientific work was, however, not neglected, and so far as funds permitted was carried on with satisfactory results. The Agricultural Surveys of districts and the enquiry into the canal and river silts of Burma and their qualities should be of considerable practical value. The success of wheat cultivation in the Chin Hills is a matter for congratulation and encouragement. The Mandalay Experimental Farm was skilfully and satisfactorily worked. There is unfortunately little prospect, in present financial circumstances, of the establishment of new farms for the study of varying conditions, or of any considerable expansion of the Department. Sir Harvey Adamson observes with satisfaction that the commercial community are acquainted with and value the utility of the Department. His Honour is satisfied with the progress made by it and anticipates still greater results with further experience and the provision of greater facilities when funds can be provided.

3. The exceptional increase of over twenty-six lakhs in the total Land Revenue demand for 1908-09 was not repeated in 1909-10, when the figures for demand rose by less than twelve lakhs. The figures for collection, remissions and outstandings are satisfactory. The lower rate of increase is largely attributable to the failure of Ordinary Revenue or Land Revenue Proper to maintain the normal rate of expansion. The figures of demand for 1909-10 were only about three and a half lakhs higher than for 1908-09. The main reason for this seems to be that the addition to revenue on account of the very favourable season in Upper Burma did not compensate for the fact that the land

revenue in Lower Burma was almost stationary. It is from Lower Burma that the large increases come in favourable years as the revenue rates there are higher and the amounts involved greater. The increased figure for remissions is largely due to the general floods alluded to in paragraph 1 of this review. From the figures given in paragraph 8 of the Land Records Administration Report it will be seen that in the decade now completed the total area under Supplementary Survey has grown from 29,870 square miles to 48,484 square miles and the occupied area from less than 8½ million acres to nearly 16 million acres. During the same period the revenues assessed by that Department have grown from about 181 lakhs of rupees to nearly 294½ lakhs.

The figures for Capitation-tax show a normal increase in demand and collections. The increase in remissions is due to a variety of causes. This tax, as well as the *thathameda* tax, demands close care and supervision in its administration, and it seems evident that efficiency varies considerably from district to district.

The *thathameda* tax showed substantial increases both in demand and collections, and a reduced figure for remissions, due to the decrease of emigration to Lower Burma and the greater capacity to bear the tax in consequence of the very favourable agricultural season. The outstandings were negligible if one district is excluded where special circumstances prevailed.

The Fishery Revenue demand displayed a most satisfactory expansion. The remissions were small, and the figure for collections is the highest yet recorded. The revenue under this sub-head is obtained mainly from the leases of fisheries. The substantial increase in these receipts was due to the subdivision of existing fisheries that were considered too large, the establishment of new fisheries, and to a generally good fishing-season. The difficulties alluded to in the Report on the Land Revenue Administration in connection with the management of fisheries situated in Government irrigation works in Upper Burma will be solved by the decision of the Lieutenant-Governor reached since the close of the year to extend the application of the Burma Fisheries Act, 1905, to Upper Burma. Increased efficiency in the control of fisheries, and the advantages of a uniform law throughout the Province, are the immediate advantages anticipated from this step. Substantive changes in the law were made by the Burma Fisheries Amendment Act, 1909. The other changes effected by notification or executive instruction were of minor importance. No further orders were issued regarding the treatment of the Mergui pearl fisheries. The figures of revenue seem to indicate a revival in the local industry.

The only other sub-head of considerable magnitude comprises the receipts from minerals. The increase of over four lakhs under this head is almost wholly due to the increased revenue from petroleum, consequent on an enhanced production on account of the intensified competition of the existing and new companies in the fields. The increase is attributable to the Yenangyaung oil-field, the other fields exhibiting decreases. The receipt of over a lakh and a quarter of rupees on account of rubies was due to an arrangement by which Government is credited with the royalties received from native miners collected by the Ruby Mines Company as agents for Government. The Company is still hampered by the dead condition of the European market for rubies. Generally it may be said that the

greatest activity has prevailed throughout the Province, and especially in the Tavoy and Mergui Districts, in the search for minerals; but little positive result has yet been attained. The industry is still in its infancy.

The Revenue appears to have been collected without difficulty and without undue harassment of the assessees, and resort seems to have been had to coercive process on the whole in moderation and with discretion. Instances are quoted from Thatôn, Amherst and Bassein in which squatters are said to have reaped their crops and disappeared before assessment. The same was reported from the Ma-ubin District in the previous year and it is not pleasing to find this practice spreading. Various measures—some of decentralisation, others with a view to the simplification of procedure and the obtaining of efficient results at the cost of less labour—were approved throughout the year. The village headmen continued to act as the primary agents for collecting land revenue, and maintained their satisfactory record. Cases of serious misconduct were comparatively few. On the whole the Lieutenant-Governor is satisfied that the Revenue was well and considerately administered.

4. No further important changes were made during the year regarding the administrative principles of Settlements in Burma. The same number of parties was at work as in 1908-09, namely, five. The proposal to entertain two additional parties had to be abandoned on account of financial considerations. Two Revision Settlement Reports were considered and orders passed on them during the year. Under both a moderate increase of revenue is anticipated.

Owing to financial straits no special demarcation work was done any where outside towns, no extension surveys were done by special establishments and revision surveys had to be restricted to three districts where they could not be dispensed with as revision settlements were starting. For the same reason several town surveys had to be postponed and it was only in four districts that any of this work was done: the erection of boundary posts in grazing grounds was likewise delayed for want of funds.

5. There was a decline both in the areas of land sold and the areas mortgaged and the figures of both are the lowest recorded. The area redeemed was greater than that mortgaged. The explanations suggested appear conjectural and owing to the difficulty in classifying agriculturists and non-agriculturists doubt is thrown on the returns according to which agriculturists are said to own 84·6 per cent. of all the land. It is reported from Pegu that Indian tenants with a lower standard of living are a small but increasing number and the Deputy Commissioner, Hanthawaddy, mentions the increase of Indian tenants of land owned by Indians. In Myaungmya it is said that indebtedness is decreasing as the Chetties are giving up advancing money on the security of agricultural land. The consideration of proposed legislation concerning land and its owners and tenants was prolonged throughout the year without definite decisions being attained.

6. The Revenue Administration was ably controlled by the late Hon'ble Mr. H. P. Todd-Naylor, C.S.I., C.I.E., for the greater portion of the year and by the Hon'ble Mr. F. C. Gates, C.S.I., for the remainder. The Lieutenant-Governor takes this opportunity of recording his very high appreciation of the services of Mr. Todd-Naylor as a Revenue Officer. The Province also lost

by death the services of another exceptionally gifted Revenue Officer in the late Lieutenant-Colonel F. D. Maxwell, C.I.E. His Honour desires to thank also Mr. H. M. S. Mathews, Commissioner of Settlements and Land Records, for his successful management of the important Departments under his control. The thanks of Government are also due to Mr. J. MacKenna, who added to his duties as Director of Agriculture those of Joint Registrar of Co-operative Credit Societies and Provincial Art Officer, and discharged all three with ability.

By order of the Lieutenant-Governor of Burma,

G. F. ARNOLD,
*Revenue Secretary to the Government of Burma.*

# REPORT

ON THE

# LAND REVENUE ADMINISTRATION OF BURMA

**During the year ended the 30th June 1910.**

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## CHAPTER I.

### Introductory.

The Hon'ble Mr. H. P. Todd-Naylor, C.S.I., C.I.E., I.C.S., officiated as Financial Commissioner during the year of report up till the 10th April 1910, when he was relieved by the Hon'ble Mr. F. C. Gates, C.S.I., I.C.S.

**Changes in Law, etc.**

2. No Act or Regulation of the Governor-General in Council was passed during the year for Burma only. The enactments of the Local Government's Legislative Council affecting the Revenue Administration of the Province were—

(1) The Burma Boundaries Amendment Act (III of 1909) restricting the operations of Demarcation and Boundary Officers to the determination of boundaries based upon possession.

(2) The Burma Embankment Act (IV of 1909) superseding the Act of 1877.

(3) The Burma Fisheries Amendment Act (VI of 1909) empowering Deputy Commissioners to permit the use of poisonous substances for the capture of fish, declaring fishery security bonds to be exempt from registration and delegating certain powers from Government to the Financial Commissioner.

(4) The Burma Process Fees Act (I of 1910), a consolidating enactment which repealed portions of five enactments relating to process fees and process serving establishments in the revenue offices and the Civil and Criminal Courts and enabled the Local Government to make combined rules for them and for the service of processes of Executive Officers also.

The papers in connection with the Tenancy Bill and the opinions and reports regarding the necessity of a Land Alienation Act are still before Government.

The proposal to extend the jurisdiction of Civil Courts to certain matters hitherto dealt with by Revenue Courts is still under consideration, as is also a Bill to amend the Upper Burma Land and Revenue Regulation so as to secure legal recognition of communal tenure of land in Upper Burma.

No progress was made with the Land Revenue Code for the whole Province which must await the settlement of several questions, especially those connected with the treatment of town lands in Upper Burma.

**Rules.**

Under the Lower Burma Land and Revenue Act, the Financial Commissioner's powers to grant licenses for temporary occupation of waste land for purposes other than cultivation, and to make grants or leases for tanks, burial grounds, building sites, etc., in cases exceeding the Deputy Commissioner's powers of sanction were declared; revised rules were proposed reducing the period of exemption from revenue and enhancing the rate of revenue leviable on lands planted with rubber and have been sanctioned since the close of the year; a proposal to issue leases for the quarrying of minerals not dealt with under the Government of India mining concessions rules is still under consideration. Rules 112 and 113 were cancelled and the collection of revenue in respect of edible birds-nests was transferred to the Forest Department.

Under the Lower Burma Town and Village Lands Act, Subdivisional Officers were empowered to receive and deal with applications for leases in towns, and Rule 50 (*c*) prescribing the method of calculating the capitalized value of land in connection with applications for a revenue-free grant for religious purposes was amended.

A new Rule 17 under the Upper Burma Land and Revenue Regulation was sanctioned to provide for the assessment of *thathameda** on migratory coolies in special localities and on domestic servants at fixed rates of Rs. 2-8-0 and Rs. 2 respectively, and these taxes were declared to be payable immediately on demand. European employés of certain companies were assessed to income tax and consequently exempted from *thathameda**. Rule 140 was amended so as to penalize sundry noxious practices in fisheries.

Certain notifications under the Burma Fisheries Act and under that part of the Upper Burma Land Revenue Regulation which refers to fisheries will be mentioned in Chapter IV.

**Directions, Instructions, etc.**

The issue of grants for cultivation has been abandoned in the Pegu Division, as the report on their suspension showed that occupation of land under the squatter system was better for Government and for the cultivator.

The special rules for granting land to persons who introduce emigrants from Bihar were cancelled and notice was given that the special rules for granting land to Military Policemen in Upper Burma would be cancelled at the end of a year. Both sets of rules had ceased to serve any useful purpose and were likely to create a class of non-cultivating landlords.

In both parts of the Province, Subdivisional Officers and Township Officers were empowered to remit process fees in revenue recovery cases.

Revised directions for the assessment of revenue on fruit trees and palms were issued. In Upper Burma the communal tenure of island lands was emphasized and directions were issued regarding the remission of water rate.

The experiment of crediting in Lower Burma revenue and cess on a single chalan proved successful and saved much time and labour.

The Financial Commissioner sanctioned a reversion to the old system of assessing Oil Company employés to *thathameda** at the rate of a quarter-month's salary, and in future the tickets will be issued by the Deputy Commissioner's office.

Rules were made for the regulation of minor canals in the Myingyan, Mandalay, Thayetmyo, Sagaing, Yamèthin and Shwebo Districts. Directions were issued under the Town and Village Lands Act regulating the issue of licenses for the extraction of minerals and the levy of royalties thereon. A revision of the form of Town Land Roll was sanctioned by Government, and instructions for its preparation are under the consideration of the Financial Commissioner.

In accordance with the Boundaries Amendment Act (III of 1909) revised directions were prepared and issued after the close of the year, and the directions for Lower Burma under the Fisheries Act were revised in conformity with the Amending Act (VI of 1909).

The question of the agency to be employed in the assessment and remission of water rates in the Mandalay Canal area was finally settled: the Local Government decided that assessment and remission should continue to be made by the Land Records and Revenue Officers.

Subdivisional Officers were empowered to remit or strike off capitation tax or *thathameda** in certain cases.

The annual (instead of monthly) transfer of the water rate and of the share of land revenue due to canals classed as major irrigation works was sanctioned. These monies are collected together with the land revenue proper by the headmen and are credited in the first instance to the Land Revenue Head from which at the end of the financial year they are transferred to the credit of Irrigation. The monthly calculation of the share due to Irrigation caused much unnecessary labour.

* *Thathameda.*—A tax calculated at a prescribed rate per household. A lump demand is made on a village or other local area and the individual assessments are made by *thamadis.*

The Land Records Manual, which consolidated a multitude of directions, instructions, circulars and letters, issued from the Press early in 1910. While preserving any essential differences due to climate or law, the Manual has assimilated the procedure for Upper and Lower Burma in respect of the preparation of the assessment rolls, the colouring of the Supplementary Survey maps and other similar matters, so far as possible. Some consequential amendments were made in the Land Revenue Directions of both Upper and Lower Burma.

3. The figures of Land Revenue demand exhibited in paragraph 3 of the previous year's report include a demand of Rs. 4,42,046 in 1909 due to irrigation in Mandalay District, while the figures for the earlier years include irrigation demands for several districts.

**Total Demand, Collections, Outstandings, etc.**

| | | | Rs. |
|---|---|---|---|
| 1909-10 | ... | ... | 4,22,46,000 |
| 1908-09 | ... | ... | 4,10,58,000 |
| 1907-08 | ... | ... | 3,83,70,000 |
| 1906-07 | ... | ... | 3,85,79,000 |
| 1905-06 | ... | ... | 3,82,53,000 |

Revised demand figures for five years excluding irrigation and cess are now given, and show that the year under report witnessed a more than normal increase of demand. The current land revenue demand for 1909-10 amounted to Rs. 4,22,45,862 and the arrear demand was Rs. 17,528 only.

Remissions were higher than in 1908-09 and were due chiefly to floods, the total for all heads of land revenue reaching Rs. 3,59,081, of which Rs. 2,23,298 were on account of ordinary revenue, Rs. 88,857 on account of capitation-tax, Rs. 35,250 for *thathameda*,* Rs 1,826 for land rate in lieu of capitation-tax, and Rs. 9,850 for fishery revenue. Of the total current demand of 422·46 lakhs, the amount collected was 418·44 lakhs or 99 per cent. of the demand. Collections of ordinary revenue amounted to 259·03 lakhs out of a demand of 261·47 lakhs. Remissions were 2·23 lakhs and outstandings at the close of the year 0·21 lakh. The total outstandings for the Province for all heads of land revenue were Rs. 42,956, or less than 0·10 per cent. of the total current demand.

* *Thathameda.*—*See* note on page 2.

## CHAPTER II.

## Ordinary Revenue.

**LAND REVENUE.**

**Area assessed and revenue demand.**

*Statement I, columns 2, 3 and 4, page 43.*

4. Omitting figures for irrigation the demand of ordinary land revenue for 1908-09 was Rs. 2,57,89,315, and for 1909-10 was Rs. 2,61,47,395, being an increase of Rs. 3,58,080.

This amount falls short of the average recorded increase for the decade, but the figures for previous years are vitiated by the inclusion of amounts due to irrigation.

A drop of 2½ lakhs in Pegu District due to the damage caused by the destruction of the Pagaing Embankment, and the fact that the previous year was exceptionally good account for the lessened advance.

Floods caused much damage in five of the six districts composing the Central Rice Tract although the area under assessment increased in every district except Hanthawaddy and Pegu.

**Central Rice Tract.**
*Thatôn.*
*Pegu.*
*Hanthawaddy.*
*Tharrawaddy.*
*Toungoo.*
*Prome.*

The outstanding feature of the year is the decrease of 74,862 acres in Pegu, due to the non-assessment of 76,577 acres on which the whole of the crops had been destroyed by the flood due to the bursting of the Pagaing Embankment; in addition, reduced rates of assessment were imposed in thirty-one *kwins** and the total demand was reduced by Rs. 2,50,457.

The Deputy Commissioner, Major Obbard, dealt promptly and successfully with this calamity; the breach occurred on the 5th August 1909 and the necessary orders of Government were obtained before the end of the month.

In Hanthawaddy a flooded area of 16,683 acres nearly accounts for the decrease of 18,417 acres in the assessed area, but the issue of industrial leases at Rs. 30 per acre in the suburban area, and a revision of the practice by which in former years the revenue from some of such leases was wrongly credited to town lands instead of ordinary revenue, resulted in an increased demand of Rs. 16,123.

Thatôn also suffered from floods caused in part by the overflow from Pagaing, but late planting diminished the damage and the decrease of Rs. 14,199 in demand is to be attributed mainly to increased liberality in allowing fallow rate, and to the exemption of eight *kwins**, under the proviso to Rule 51 (*a*), while new land subject to inundation was being brought under cultivation.

In Tharrawaddy a decrease of Rs. 17,980 was due to floods and fallows, although the area assessed increased by 868 acres.

Toungoo shows a large increase of 12,528 acres assessed owing to extension of cultivation and to assessment of lands under grant after the period of exemption had expired; floods, however, caused much damage and the demand decreased by Rs. 9,466.

Prome shows an increase of 3,143 acres in the area under assessment, but a more liberal assessment of fallowed area and damage to alluvial crops resulted in a decrease of Rs. 10,310 in the demand.

In Ma-ubin District 5,500 acres were damaged by severe floods; and over 1,500 acres resumed from *tadaungbo*† cultivators, who decamped in the previous year after reaping their crops without paying any revenue, remained uncultivated; a decrease in the demand of Rs. 17,505 resulted. The Commissioner thinks the rate of revenue on *tadaungbo*† paddy is excessive; it is a troublesome crop to grow and it is reaped and harvested long before the revenue demand is due

**Delta Tract.**
*Pyapôn.*
*Bassein.*
*Henzada.*
*Myaungmya.*
*Ma-ubin.*

* *Kwin.*—A Unit of area for purposes of Survey, with limits corresponding to natural features or administrative boundaries.

† *Tadaungbo.*—A variety of rice grown in areas subject to flood. It is supposed to keep its ear a cubit above water.

The remaining districts of the Delta tract all show large increases in area assessed and in demand.

In Myaungmya the large increase of Rs. 1,54,347 in the demand was due mainly to the imposition of maximum settlement rates in some portions of Wakèma and Mawlamyainggyun Townships; the total area under assessment increased also by 8,129 acres.

In Pyapôn District enhanced rates were levied in a portion of the Bogale Township and the demand increased by Rs. 29,659; the area under assessment also increased by 7,979 acres. The increase in the demand was less than in any year since the formation of the district, but since 1903-04 the revenue has increased by 50 per cent.

Bassein has the largest increase of area assessed in the Delta tract; the demand shows a corresponding increase of Rs. 19,513; this however, is the smallest increase in area since 1904-05 and in revenue since 1905-06.

Henzada shows an increase of 5,738 acres and Rs. 10,573 in demand. There is not now much room for large expansion of cultivation in this district except along the east of the Irrawaddy River, where the reconstruction of embankments to prevent inundation in ordinary years has been permitted by Government with a limitation of the height to which the embankments may be raised so as not to endanger the Government embankments on the west side. In Myanaung Subdivision a drainage scheme to bring from 10,000 to 20,000 acres under cultivation is being considered and the normal tendency of flooded land to be raised by deposits of silt will enable small areas to be brought under cultivation.

**Dry Zone.**

*Pakôkku.*
*Minbu.*
*Magwe.*
*Sagaing.*
*Lower Chindwin.*
*Meiktila.*
*Yamèthin.*
*Myingyan.*

The year under report was in the Dry Zone even more favourable than the preceding good year and increases of assessed area resulted in every district except the Lower Chindwin while a large increase of demand was everywhere apparent.

In the Lower Chindwin District the rains were favourable to rice, but were too heavy for upland cultivation, especially in the black soil areas. The rate of assessment on rice land is much larger than on upland and the apparent anomaly of a decrease of 13,502 acres under assessment coupled with an increase of demand of Rs. 18,982 is thus explained.

In Yamèthin the season was the best experienced by the cultivators for the past twenty-five years, and there were increases of 89,082 acres and Rs. 1,30,418. The rainfall was so heavy in some localities that damage was caused to crops on low-lying ground. Better supervision and better work on the part of the Land Records Staff were also instrumental in bringing about the good result of this year.

The next largest increase was in Sagaing with 32,474 acres and Rs. 46,537 of demand. For this a good season and careful supervision are given as the causes, but the figures though showing an advance are still below those of 1903-04 and 1904-05.

In Meiktila increases of 31,973 acres and Rs. 39,347 are shown, and the demand would have been still larger but for the late receipt of Supplementary *Kaukgyi** assessment-rolls where a second visit to the *kwins*† showed that many acres classed as crop failures had in reality produced good crops.

Minbu and Magwe both show respectable increases due to the good rainfall, while the increases in Pakôkku and Myingyan were dûe to island cultivation favoured by the high rise of the Irrawaddy.

In the Irrigated Tract the season was also favourable on the whole.

**Irrigated Tract.**

*Mandalay.*
*Shwebo.*
*Kyauksè.*

Extensions of cultivation in the canal tracts in both Shwebo and Mandalay and the assessment of areas previously enjoying exemption resulted in increases of area assessed and of demand in both districts, while although the land revenue demand in Kyauksè increased slightly, the area assessed dropped by 16,900 acres and the irrigation demand by Rs. 1,21,312. For this result floods and unfavourable rains are advanced as

* *Kaukgyi.*—The principal harvest.

† *Kwin.*—See note on page 4.

contributory causes; both the *kaukgyi* * and *kaukyin* † harvests suffered; there was also a further slight diminution of demand by the assessment of double cropped areas at the sanctioned low rate instead of the full rate demanded through error in previous years. Shwebo enjoyed an exceptionally favourable year, not only in the canal area, but also outside it and the large increases of area assessed and revenue demand are noteworthy, although they do not come up to the figures of the year before. The figures (since settlement rates came into force from the 1st August 1907) show a remarkable advance.

| Years. | Area assessed. | Revenue Demand. |
|---|---|---|
| | | Rs. |
| 1909-10 ... ... ... ... | 456,487 | 4,57,025 |
| 1908-09 .. ... ... ... | 357,115 | 3,63,057 |
| 1907-08 ... ... ... ... | 251,286 | 2,58,195 |

**Northern Frontier Tract.**

*Bhamo.*
*Myitkyina.*
*Ruby Mines.*
*Katha.*
*Upper Chindwin.*

In the Northern Frontier Tract Bhamo is the only district which shows an increase of demand (Rs. 4,288) and of area assessed (4,306 acres). This increase was mainly due to the new system of assessment, by which the matured area is measured, average outturn estimated from actual measurements, a commutation rate fixed and the demand on the villages distributed among the actual cultivators by *thamadis* ‡. Extensions of cultivation by recently settled Shan-Talôk villages in the Mole Valley, assessed to revenue for the first time, also contributed to the increase. The Deputy Commissioner notes that the new system of assessment is well suited to local conditions.

A severe outbreak of cattle disease in the Mogaung Subdivision of the Myitkyina District caused much land to be left uncultivated with a resultant decrease of Rs. 6,311 in the demand. Arrangements have been made for the introduction of the Bhamo system of measurement and assessment into part of the Myitkyina District.

Drought and cattle disease prevailed in the Katha District, especially in the Katha and Kawlin Townships. There the area assessed was 23,501 acres less than in the previous year and the demand dropped by Rs. 28,939.

The season in the Ruby Mines was much the same as in the previous year, a slight decrease in both area assessed and revenue demand being attributed to late rains and an untimely rise in the Irrawaddy.

In the Mingin Subdivision of the Upper Chindwin District, which is the only part of the district under settlement, there was an increase of nearly 2,000 acres with a corresponding rise in demand, but the rest of the district suffered from insufficient rain at the usual planting-out time and again in October, and serious damage is stated to have been caused all over the district by the *Nghamvaung-daung* caterpillar. In the unsettled portion of the district the rate levied is one-tenth the outturn commuted at the market price, and the low prices prevailing (Rs. 40 in the Kale and Kabaw Valleys and Rs. 50 in the Homalin Subdivision) were mainly responsible for the large decrease of demand.

**Arakan Seaboard.**

*Akyab.*
*Northern Arakan.*
*Kyaukpyu.*
*Sandoway.*

From every district in the Arakan Seaboard Tract increases in area assessed and in demand are reported. Akyab again shows a large increase amounting to 9,414 acres and an increase of Rs. 31,949 in demand following slightly larger increases of the previous year, while the smaller districts of Sandoway and Kyaukpyu show increases of 2,664 and 3,469 acres in area assessed and Rs. 4,265 and Rs. 5,833 in revenue demand respectively. In both these districts the waste land available for cultivation is either heavily-timbered jungle at the foot of the hills or thickly-wooded mangrove

* *Kaukgyi.*—*See* note on page 5. † *Kaukyin.*—The earlier harvest, reaped about October.

‡ *Thamadi.*—A village elder who acts as assessor in distributing upon individuals a lump demand made upon the village.

swamps near the sea or the creeks, both of which require large expenditure of capital to make them cultivable ; it is not to be expected therefore that large increases can take place.

Northern Arakan has only two sources of land revenue, *taungya** and *kaing*† (mainly tobacco). A small increase of area and assessment is reported ; the rolls are prepared at the dictation of illiterate headmen, and as there are no officers available to check the rolls their accuracy is open to question ; a plot of tobacco land is estimated at half an acre and assessed at Re. 1, whatever its size may be ; the cultivation of tobacco is profitable, and as the same land is worked year after year the Deputy Commissioner suggests that a survey of these lands would by increased revenue repay the expenditure in at most two years' time.

Following on the large increase previously due to revision survey Amherst again shows an increase of 24,936 acres and Rs. 38,854. This result is largely due to Supplementary Survey. Tavoy with 3,759 and Mergui with 2,498 acres both show normal increases in areas assessed, and the heavier rates of revenue in Mergui cause a larger increase (Rs. 4,498) in demand than in Tavoy (Rs. 4,171) although the increase in area assessed in Mergui is nearly 1,300 acres less than in Tavoy.

**Tenasserim Seaboard.**
*Amherst.*
*Tavoy.*
*Mergui.*

The district of Thayetmyo, which shares the characteristics of the Central Rice Tract and the Dry Zone, enjoyed a seasonable rainfall resulting in an increase of 3,433 acres assessed and a corresponding increase of Rs. 4,176 in demand.

In Lower Burma the breach of the Pagaing Embankment and in Upper Burma cattle disease and drought in Katha, threw large areas out of cultivation with corresponding decreases of demand ; in Hanthawaddy and in Kyauksè, although large areas were not assessed owing to floods, the land revenue demand in both districts increased ; the loss in Kyauksè falling on the Irrigation Department. Similarly in the Lower Chindwin, although extensive areas of *ya*‡ land failed to produce a crop, the season was favourable to the more profitable rice lands and the demand in consequence largely increased. The non-cultivation of *tadaungbo*§ lands in Ma-ubin caused a reduction in the area assessed. But with these exceptions the year was favourable although it did not witness the large increase anticipated in the last report.

5. Remission of revenue amounted to Rs. 2,23,298, a percentage of 0·85 on the demand of Rs. 2,61,47,395 against 0·4 last year.

**Remissions.**
*Statement I, columns 5 and 6, page 43.*

Hanthawaddy with Rs. 64,707 again heads the list followed closely by Ma-ubin with Rs. 64,511. Thatôn with Rs. 15,947 and Tharrawaddy with Rs. 13,982, are the only other districts exceeding Rs. 10,000.

*Hanthawaddy.*

Bhamo and Salween record no remission ; Northern Arakan only Rs. 3 and fourteen other districts less than Rs. 1,000, the districts with the lowest proportions being Sandoway and Lower Chindwin.

*Bhamo.*
*Salween.*
*Northern Arakan.*

In Hanthawaddy to the remission of Rs. 64,707, floods contributed Rs. 61,714; erroneous assessment, Rs. 604 ; fallow rates, Rs. 1,296 ; and impossibility of recovery, Rs. 1,093. The low figures for fallow rate and erroneous assessment are satisfactory, and are apparently the result of the recent re-organization of the staff. A special Myoôk had to be appointed to deal with the remissions. The alteration of the latest date for receiving applications for remission from the 15th December to the 15th October enabled applications to be dealt with and disposed of before collection fell due, and proved so satisfactory that its continuance has been sanctioned by the Financial Commissioner for five years.

In Ma-ubin Rs. 57,956 out of Rs. 64,511 remitted were due to floods; Rs. 6,500 were remitted as irrecoverable, and only Rs. 55 as erroneous assessment. Ma-ubin had the

*Ma-ubin.*

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* *Taungya.*—Hill-side cultivation, generally started by burning the jungle.
† *Kaing.*—Cultivation on the banks of rivers or on the islands thereof.
‡ *Ya.*—Upland, unembanked or dry cultivation.
§ *Tadaungbo.*—See note on page 4.

highest percentage of remissions, being 5 as against 2·01 for Kyauksè and 1·7 for Hanthawaddy. The Commissioner notes that the figure though high has twice been exceeded since the formation of the district.

*Thatôn.*

In Thatôn the figure of Rs. 15,947 is made up as follows :—Floods, Rs. 13,185, irrecoverable, Rs. 2,466 ; erroneous, Rs. 296. Over Rs. 9,000 were remitted in Kyaikto, owing to floods caused by the breach of the Pagaing Embankment, and Rs. 4,113 were remitted in the Pa-an Township, where much of the land is low-lying. Pa-an is also responsible for most of the irrecoverable amounts, squatters from Moulmein disappearing after reaping their crops and before assessment. The Deputy Commissioner suggests that squatters on areas exceeding 5 acres who have not sufficient immoveable property within the village jurisdiction should be called on to give security to the village headmen for the payment of revenue or should be made to pay revenue in advance on an area estimate made by the village headman. These defaulting squatters come mainly from Moulmein Town and operate in both Amherst and Thatôn Districts.

*Tharrawaddy.*

In Tharrawaddy also the bulk of the remissions, Rs. 13,982, was due to floods (Rs. 8,954) ; erroneous assessments amounted to Rs. 52 only ; the balance of Rs. 4,976 was irrecoverable.

*Pyapôn.*

In Pyapôn Rs. 2,709 were remitted as erroneously assessed and Rs. 6,399 as irrecoverable. Further explanation of the latter figure, which is unusually large, should have been given. Among the defaulters from whom recoveries could not be made were several Chetty holders of land with immature title ; apparently the Deputy Commissioner considered it better policy to resume such lands and show the revenue as irrecoverable, and the Financial Commissioner approves his action.

*Toungoo.*
*Prome.*
*Pegu.*

Half the remissions in Toungoo were due to floods, while in Prome heavy rainfall in March and April caused damage to *kaing** crops accounting for nearly all the remission. In Pegu the figure Rs. 6,123 as against Rs. 11,855 of the previous year is deceptive owing to the non-assessment of a large flooded area ; about half of the amount was irrecoverable and the bulk of the remainder was due to floods.

*Myaungmya.*

In Myaungmya Rs. 6,413, out of Rs. 8,171, were irrecoverable, Rs. 1,287 were remitted owing to floods, and Rs. 471 as erroneously assessed. The irrecoverable amounts came mainly from the estuary tracts where casual cultivation by strangers is common ; land resumed for non-payment of revenue in previous years had not been struck off the registers of the Land Records Department, and though ownerless, was again assessed. This error is probably common.

*Amherst.*
*Bassein.*

In Amherst nearly two-thirds and in Bassein nearly the whole of the remissions were irrecoverable, due from squatters who disappeared after reaping their crops.

*Henzada.*

In Henzada, out of Rs. 2,182, Rs. 1,374 were erroneously assessed and the balance was irrecoverable ; Rs. 956 were remitted on account of an island claimed and assessed by the Tharrawaddy District ; the matter is still under discussion. The division of these islands causes a good deal of trouble, as it has been usual to demarcate the boundary yearly on the fall of the river so as to correspond with what was once the centre of the river, and has always been regarded as the boundary between the two districts. The main channel and the island formations are so changeable that this may be the best method attainable, but it does not appear to accord with the standing orders of Government.

*Rangoon Town.*

In Rangoon Town Rs. 45 out of Rs. 48 remitted were due to the erroneous assessment of the Burma Athletic Association ground at Kandawgale ; the lease expressly provided that revenue should not be levied separately from the rent reserved.

* *Kaing.*—See note on page 7.

In Pakôkku the remissions were Rs. 1,871 as against Rs. 6 last year; Rs. 1,747 were due to the double assessment on island cultivation which was assessed at acre rates by the Land Records Department and at outturn rates by village headmen.

*Pakôkku.*

In Mandalay remissions increased from Rs. 3,272* to Rs. 3,811, of which Rs. 2,969 were due to destruction by floods. The Irrawaddy River rose in August and September and the floods remained for a month, a longer period than usual; a second rise occurred in October and the crops along the Madaya River were damaged. Damage was also done in the Shwetachaung tract, but was greatest in the Madaya Township. The unfavourable agricultural conditions which prevailed in Katha are reflected in the increase of remissions from Rs. 510 to Rs. 2,323, and a considerably larger amount would have been granted if all those entitled had applied. The Deputy Commissioner thinks that the dry zone system of marking as failures crops which do not produce one-fourth the usual yield could be suitably extended to Katha.

*Mandalay.*

*Katha.*

In Shwebo also the cultivators do not seem to get the remission they deserve owing to failure to apply until the crops have been removed and it is too late for inspecting officers to determine whether remission should be granted or not.

*Shwebo.*

In Kyauksè the early sessamum crop was badly damaged by rain and much paddy was destroyed by floods.

*Kyauksè.*

**Land Revenue Collections and Outstandings.**

*Statement I, columns 7, 8 and 9, page 43.*

6. The outstandings at the end of March were Rs. 6,33,196 and at the close of the year were Rs. 20,788, a percentage of 0·080 on the total demand of Rs. 2,61,47,395 as compared with ·02 last year. Twenty districts had no outstandings at the end of the year and in seven others the outstandings were less than Rs. 100 each.

Shwebo (Rs. 8,112) shows the largest amount outstanding; the whole of this amount was due from Sheinmaga Township; the low price of paddy, frequent changes of Township Officers and the late submission of supplementary rolls are advanced as explanatory causes. The Commissioner while admitting the validity of these reasons considers that the amount outstanding was unduly large.

*Shwebo.*

In Pyapôn most of the outstandings Rs. 3,401, will have to be remitted, but a proportion is due from absentee holders and is being recovered by other districts.

*Pyapôn.*

In Amherst Rs. 2,466 remained outstanding from Kyaikmaraw Township where there had been four changes of Township Officers during the year. The township is large and it is now being divided into two.

*Amherst.*

In Thatôn Rs. 1,647 out of Rs. 2,395 outstanding are attributed to the criminal laxity of a circle *thugyi*† who has since been convicted.

*Thatôn.*

The Deputy Commissioner condemns the annual effort to get all the revenue in before the 31st March and believes that the anxiety to show a clean sheet on the 1st April causes revenue to be too readily remitted or struck off as irrecoverable, and leads to faulty procedure and injustice in sales of defaulters' land. He quotes a case in which 77 acres of first class land were sold for Rs. 850 to recover arrears of Rs. 221 only. The Commissioner also comments on the slovenly procedure engendered by undue haste in carrying out sales of land and suggests that there should be a rule against sales for arrears and remission of revenue as irrecoverable before the 1st April. This is not the only district in which sales of land for recovery of revenue have been badly managed. The matter will have the Financial Commissioner's attention. The effort to recover all the revenue before the end of the financial year is not annual but it is a fact that special efforts have been enjoined in the last two years, owing to financial stress.

* Revised figure.

† *Thugyi.*—Headman, either of a circle (*taik*) or of a village (*ywa*).

*Pegu.*

In Pegu changes of four Township Officers during the year (in three townships the changes occurred in the month of March) together with late receipt of *plus* and *minus* statements are responsible for the outstandings of Rs. 1,664, while the whole of the Hanthawaddy outstandings of Rs. 1,456 were due to supplementary assessment rolls and *plus* and *minus* statements.

*Akyab.*

Akyab with a demand of Rs. 18,52,844 completely accounted for before the end of the year returns a clean sheet for the fourth year in succession.

*Hanthawaddy.*

Hanthawaddy with more than twice the Akyab demand (the original demand including cess was over 40 lakhs) had over 98 per cent. of the original demand credited before the end of March and no outstandings by the end of the year. Rupees 1,456 appearing as outstanding in Statement I, were due to supplementary assessment rolls and *plus* and *minus* statements.

*Kyaukpyu.*
*Mandalay.*

In Kyaukpyu and Mandalay action was taken against several headmen for their dilatoriness in the collection of revenue. One headman in Mandalay applied for a process against himself.

*Shwebo.*

In Shwebo it is noted that Inspectors of Land Records do not sufficiently scrutinize the rolls submitted by surveyors.

*Bassein.*

In Bassein at the beginning of the year the price of paddy was low, owing, it is believed, to combined efforts on the part of the rice-mill owners. There was also delay in the issue of tickets, owing to the absence of many of the Revenue Officers at the Darbar on the 15th February 1910, while holidays supervened on their return to their charges. Some of the tax tickets had to be further delayed owing to shortage of forms, which could not be supplied by the Government Press until late in the month of February. Furthermore, of the six Township Officers five were new to their charges, one took over his township on the 21st December 1909, three more assumed charge at the beginning of February 1910 and the last did not assume charge of his township until the 4th March 1910. Of these newly appointed Township Officers two had just completed their period of training and were inexperienced. In spite of these disadvantages, the whole of the demand due on or before the 31st March 1910 was collected by that date. No doubt the good harvest of the year contributed to this successful result, but credit is also due to all the Revenue Officers of the district.

**Fallow Rates.**

**7.** Excluding areas covered by grants and leases 593,292 acres were returned as fallow during the year; of these 218,525 were assessed at the two-anna rate, 14,948 at intermediate rates and 359,819 at full rates.

*Ma-ubin.*
*Pyapôn.*
*Hanthawaddy.*
*Tharrawaddy.*

The variations in the proportions between the different classes, even in districts under similar conditions, are striking, *e.g.*, Ma-ubin with 13,478 acres at the two-anna rate and 11,571 acres at full rates contrasts strongly with Pyapôn with 511 and 25,087 acres, respectively; similarly Hanthawaddy, with 12,133 acres at two annas and 31,844 acres at full rates, differs widely from Tharrawaddy with 24,267 acres and 9,347 acres at two-anna and full rates respectively.

*Tharrawaddy.*
*Prome.*
*Bassein.*
*Ma-ubin.*
*Thayetmyo.*

In the majority of cases in which land is fallowed it would seem natural that the benefit of the fallow rate should be given. The returns for five districts (Tharrawaddy, Prome, Bassein, Ma-ubin and Thayetmyo) bear out this view, as the area assessed at two annas in these districts exceeds the area assessed at full rates, but in the other thirteen districts in which fallow rates have been given the proportion is reversed; in some cases the excess of land assessed at full rates over that assessed at two annas is overwhelming, *e.g.*, Akyab 81,905 acres at full rates against 2,913 acres at two-anna rates and Pyapôn 25,087 acres at full rates against 511 acres at two-anna rates.

Pegu with 10,630 acres, Hanthawaddy with 2,391 acres, and Akyab with 1,139 acres, are the only districts which have made use of the intermediate rates to any extent. Henzada with 431 acres and Bassein with 217 acres and Toungoo, Pyapôn, Myaungmya and Kyaukpyu (aggregating 140 acres) are the only other districts in which intermediate rates have been enforced. In the Financial Commissioner's opinion the example of Pegu District in the matter of using intermediate rates might be more widely followed.

*Pegu.*
*Hanthawaddy.*
*Akyab.*
*Henzada.*
*Bassein.*
*Toungoo.*
*Pyapôn.*
*Myaungmya.*
*Kyaukpyu.*

In many cases cultivators entitled to mitigation do not receive it, because they do not apply. The further extension of Rule 77A will be considered.

In Pegu thirty-one *kwins* * were specially notified under Rule 77A for one year to cope with the damage caused by the breach of the Pagaing Embankment.

*Pegu.*

In Tharrawaddy, where the fallow-rate area largely exceeds the fallowed area assessed at full rate, the Commissioner notes that the privilege granted under Rule 77A has not been abused, and he fully agrees with the suggestion for its extension.

*Tharrawaddy.*

In Pyapôn the Deputy Commissioner notes that the meagre total of the area to which fallow rates were applied is due not to illiberality of treatment in genuine cases, but to the absence of applications or their lateness, and the Commissioner remarks that probably surveyors should be allowed to apply fallow rates. In Myaungmya an area of 34,211 acres assessed at full rates was erroneously reported as 3,421 acres at intermedate rates in 1908-09.

*Pyapôn.*
*Myaungmya.*

In Thatôn where forty-two new *kwins* * were notified under Rule 77A, the proportion of area assessed at two annas to that assessed at full rates has risen very considerably, but is still less than half the total area. The Deputy Commissioner comments on the loss caused to Government by assessing at two-anna as compared with full rates. The assessments in notified *kwins** were carefully checked by the Superintendent of Land Records, and four cases in which non-agriculturists were wrongly given the benefit of the fallow rates were brought to notice.

*Thatôn.*

In Mergui over 10 per cent. of the cultivated land was fallowed, and out of 8,890 acres only 282 received the privileged rate, of which 159 were assessed by revenue surveyors; the circumstances of Mergui are, however, peculiar and land fallowed for grazing purposes is under settlement orders assessed at second class paddy rates with a minimum of Rs. 2 per acre.

*Mergui.*

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* *Kwin.*—See note on page 4.

# CHAPTER III.

## Thathameda, Capitation-tax, and Land Rate in lieu thereof.

8. The number of persons assessed to Capitation-tax increased by 29,144 against last year's increase of 41,038, and the demand increased by Rs. 1,13,872 as against Rs. 1,59,743. Akyab with an increase of 7,494 assessees again heads the list, followed by Myaungmya (3,901), Hanthawaddy (3,300) and Prome (2,986). The only districts showing a decrease are Kyaukpyu (1,594), Pyapôn (587), Toungoo (110) and Pegu (63).

**Number of persons assessed, demand, etc.**
*Statement* III *A, page* 44.
*Akyab.*
*Myaungmya.*
*Hanthawaddy.*
*Prome.*
*Kyaukpyu.*
*Pyapôn.*
*Toungoo.*
*Pegu.*

The increase in Akyab is chiefly due to coolies assessed on blank tickets; the same reason is given for the decrease in Kyaukpyu: apparently the number of immigrant coolies that are assessed in Kyaukpyu depends on the number that escape assessment in Akyab and with a total blank ticket assessment of Rs. 1,45,286 in Akyab, as against Rs. 1,27,596 last year there cannot have been many omitted.

*Akyab.*
*Kyaukpyu.*

In Akyab the demand increased by Rs. 29,345, while in Kyaukpyu it fell by Rs. 22,584; the decrease in assessees already noted accounts for only a small portion of this drop; the balance, Rs. 19,285, is due to the reduction of the rate of capitation-tax in Ramree and Kyaukpyu Townships from Rs. 5 and Rs. 2-8-0 to Rs. 4 and Rs. 2.

In Hanthawaddy the increase is ascribed to normal increase of population and to the large floating population employed in factories and assessed on blank tickets. The increase in demand was Rs. 15,882. Although Pegu shows a small decrease in number of assessees the demand increased by Rs. 1,770 owing to an increase in the proportion of married to single assessees.

*Hanthawaddy.*
*Pegu.*

In Thayetmyo the large increase of Rs. 19,888 in the demand is due mainly to the imposition of full rates in 169 villages instead of the reduced rates hitherto in force. An increase of 1,582 assessees has also contributed to swell the demand.

*Thayetmyo.*

Prome (Rs. 10,791) and Ma-ubin (Rs. 10,468) are the only other districts showing increases of over Rs. 10,000 in the demand; the number of assessees in Prome increased by 2,986 in consequence of the good season of 1908-09 which attracted immigrants and prevented migration elsewhere.

*Prome.*
*Ma-ubin.*

In Ma-ubin the increase in assessees was 1,999, but the figures for collections though higher than in the previous four years still fall short of the figures for 1904-05.

The increase of assessees (3,901) and demand (Rs. 9,940) in Myaungmya is attributed to better assessment following on instructions issued by the Deputy Commissioner. Henzada, with a similar increase in demand (Rs. 9,015) has less than half the increase in assessees (1,803). In Myaungmya permanent residents whose ability to pay was doubtful or who happened to be absent from the village when the roll was being prepared were inserted in the roll instead of being left for blank ticket collection as in former years; the majority of such people are unmarried, and this explains the larger increase in assessees in Myaungmya as compared with Ma-ubin, although the increase in demand is much the same in both districts.

*Myaungmya.*
*Henzada.*

Bassein and Tharrawaddy also show fairly large increases in numbers and demand.

The Commissioner, Irrawaddy Division, remarks:—"It seems clear that in the Henzada, Ma-ubin and Pyapôn Districts the assessment of capitation-tax has not been sufficiently controlled during the last six years, and if this is so there has been a very considerable loss to Government on this account. A careful check of the

*Henzada.*
*Ma-ubin.*
*Pyapôn.*

assessment rolls is the only means, but a quite adequate means of averting this. Probably a check of the rolls before issue of receipts is more valuable than a later check." There is not, however, time to check, many rolls before submission. Subsequent check is quite useful. Time can be saved if, as suggested by Mr. Lowry, the roll follows the order of the census numbering.

*Toungoo.*

In Toungoo the number of assessees decreased by 110, owing mainly to plague in the towns along the railway line, but the demand showed an increase of Rs. 1,702. It is noted from several districts that the number of immigrant field-labourers from Upper Burma fell off on account of the favourable year in the Upper Province. All the other districts of the Tenasserim Division record satisfactory increases in assessees and demand.

**Outstandings.**
*Kyaukpyu.*

The only real outstanding recorded is Rs. 28 against Kyaukpyu Township, due from untraced defaulters.

**Remissions.**

Remissions increased by Rs. 9,786 to Rs. 88,857. If Rs. 11,275, the assessment on twenty-three villages in Pegu remitted on account of the breach of the Pagaing Embankment, be excluded the figures show a decrease. In Myaungmya the increase of Rs. 3,691 in remissions, which total Rs. 9,826, is ascribed to the entry in the original rolls of persons thought likely to find difficulty in payment instead of as formerly leaving such persons to be assessed on blank tickets. This was a step in the right direction. The blank ticket system has been abused in Pegu and other districts.

*Pyapôn.*

In Pyapôn, the increase of Rs. 1,306 bringing the figure for remission up to Rs. 6,577 is unsatisfactory.

*Akyab.*
*Tharrawaddy.*
*Bassein.*
*Henzada.*

Akyab with a demand of just under 6 lakhs has only Rs. 2,576 remission, while Tharrawaddy, Bassein and Henzada have over Rs. 7,000 each remitted out of much smaller demands.

*Prome.*
*Sandoway.*

In Prome a decrease of Rs. 1,844 in the remissions was probably due to the refusal of applications from confirmed opium-consumers who pleaded poverty as a ground for remission; the same reason is also advanced by Sandoway.

**Collections.**

Collections (including those on blank tickets) were 98·26 of the demand and were Rs. 1,05,529 in advance of the previous year. Decreases occurred in three districts.

*Kyaukpyu.*
*Pegu.*
*Pyapôn.*

The decrease of Rs. 20,892 in Kyaukpyu is due to reduction of rates in two townships, that in Pegu is more than covered by the special remission to meet the damage caused by the breach of the Pagaing Embankment, while in Pyapôn no satisfactory explanation is given for the decrease of Rs. 2,114 due in part to decrease of assessees and in part to increase of remissions. The checking by Township Officers in this district was unsatisfactory, not a single officer doing anything near the required minimum of 20 per cent.

*Thayetmyo.*
*Akyab.*

Of the increases, Rs. 20,492 in Thayetmyo were mainly due to enhancement of rates and Rs. 31,034 in Akyab to blank ticket assessments on immigrant coolies who are, it is noted, more ready now than they were formerly to pay their tax when first they arrive. The tax came in so well that it was possible to stop collections before the close of the milling season, thus avoiding the harassment of coolies with demands on their homeward journey. Special sanction has been given in Akyab to the retention of unused blank receipts (in the hands of *thugyis**) till the 30th April to deal with the immigrant cooly population. Checking by Township Officers was also good, over 66 per cent. of the rolls being examined.

After Akyab and Thayetmyo, Hanthawaddy (Rs. 17,115), Prome (Rs. 12,635), and Ma-ubin (Rs. 10,582) record the next largest increases.

* *Thugyi.*—See note on page 9.

In Prome the increase is directly due to the previous year's good rainfall. Checking of rolls was in some cases inadequately performed. In Hanthawaddy the checking was well done, and in Ma-ubin the percentage of rolls checked by Township Officers and Subdivisional Officers reached the high figure of 70.

*Prome.*
*Hanthawaddy.*
*Ma-ubin.*

In Henzada, Thatôn and Amherst the checking is reported to have been well done and these districts all record large increases.

*Henzada.*
*Thatôn.*
*Amherst.*

In Kyaukpyu the rate of assessment on *taungya** cultivators has been fixed at Rs. 2 and Re. 1, but it was found that higher rates had in some cases been levied during previous years. Necessary steps to correct the assessment have been taken.

*Kyaukpyu.*

In Pegu the percentage of rolls checked was 85 as compared with 94 in the previous year, and the amount collected by Subdivisional Officers and Township Officers on blank tickets was Rs. 20,455 against Rs. 20,710. These figures are high and indicate that much attention was paid in Pegu to the collection of this head of revenue, no less than three officers collecting over Rs. 3,000 each. Efforts should, however, be made to improve the original rolls, as in Myaungmya.

*Pegu.*

In Tharrawaddy there was an improvement in the work of Subdivisional Officers and Township Officers who checked 41 per cent. of the rolls and collected Rs. 6,815 on blank tickets. The comparison in the last report between Pegu and Tharrawaddy was misleading, because the blank ticket collections shown for Pegu represented not the amount collected by Subdivisional Officers and Township Officers only, but the total collections over the whole district. Moreover, the Financial Commissioner agrees with Mr. W. J. Smyth that a large collection on blank tickets is not in itself, a healthy sign. It is better to collect the money on blank tickets than not at all. But the preferable course is to make the original rolls complete and to use blank tickets only for subsequent arrivals.

*Tharrawaddy.*

In Henzada the Deputy Commissioner writes:—"There can be no doubt that there has been very considerable leakage under this head of revenue for a good many years past. The checking of assessments has in practice deteriorated into a more or less perfunctory search for persons who have escaped paying the tax, and there has been no genuine attempt to see that all persons liable to be entered in the assessment roll have been entered. Five headmen were dismissed for such careless preparation of their rolls as can only have been fraudulent. Four headmen and one *thugyi*† were fined for omissions which, though not necessarily fraudulent, were quite possibly so, and one was suspended. In one circle it was found that considerable sums had been collected from persons not entered in the assessment roll, receipts being given on blank pieces of paper."

*Henzada.*

The Deputy Commissioner, Ma-ubin, draws attention to the practice of village headmen and in a more marked degree of circle *thugyis*† to retain in their hands collections made on blank tickets for as long as possible, so as to have the use of the money in the meantime; the remedy lies in the hands of the District Officers, who should insist on periodical credits of collections.

*Ma-ubin.*

The increase in Toungoo (Rs. 1,285) was less than might be expected. Rolls were checked in 55 per cent. of the villages, but blank ticket collections fell off by Rs. 4,583, and the reason given by the Deputy Commissioner, *viz.*, prevalence of plague along the railway line, is probably correct.

*Toungoo.*

In Thatôn one village headman was dismissed for omissions from the roll, and one absconded with blank tickets some of which were recovered and the balance was made good by his sureties.

*Thatôn.*

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* *Taungya.*—See note on page 7.

† *Thuygi.*—See note on page 9.

In Tavoy the Township Officer, Yebyu, checked only two rolls out of forty whereas in Mergui the Township Officer, Palaw, and the Subdivisional Officer, Victoria Point, checked all the rolls in their respective charges.

*Tavoy.*
*Mergui.*

9. The total number of persons exempted rose from 152,865 to 156,990. Tavoy showed a decrease of 27 distributed under various heads, and Henzada showed a total decrease of 550, more than accounted for by a decrease of 575 under the head of poverty and old age; it seems that a still further decrease could be made under this head, the figure for which in this district, 10,473, is by far the largest in the Province.

**Classification of Exemptees.**
*Statement IVA, page 45.*
*Tavoy.*
*Henzada.*

Every other district showed an increase, the largest increase being 1,035 in Myaungmya and the next largest 606 in Ma-ubin. The more careful preparation of the assessment rolls in Myaungmya explains the increase of 796 under the head of poverty and old-age, and probably the same explanation accounts for the similar increase of 732 in Ma-ubin; an increase of 150 under Priests and Schoolmasters in Myaungmya is more than counterbalanced by a decrease of 198 under the same head in Ma-ubin. Better preparation of the rolls and the entry of persons formerly omitted as exempt explain the increase in Myaungmya, but no explanation of the decrease in Ma-ubin is given.

*Myaungmya.*
*Ma-ubin.*

An increase of 116 immigrants exempted is recorded from Mergui.

*Mergui.*

Better check is necessary in Pyapôn, where the exemptions under poverty and old age increased by 225.

*Pyapôn.*

In Amherst 94 persons got special exemption for assisting in the capture of convicts who escaped from the Andaman Islands and for bravery in resisting dacoits.

*Amherst.*

10. The number of households assessed to *thathameda** increased by 20,247 to 780,886, with a consequent increase of Rs. 82,304 in demand and Rs. 84,675 in collections, which totalled Rs. 41,45,777. Remissions were only Rs. 35,250, the lowest figure since 1904-05.

**Thathameda—Number of households assessed, demand, etc.**
*Statement IIIB, page 45.*

A good agricultural year led to less emigration and consequently the figures for all districts except two show increases in the number of households assessed. The two districts showing decreases are Mandalay, where the small decrease of 24 is due to plague, and Kyauksè, where the decrease of 620 is ascribed to the return of immigrants from adjoining districts to their homes.

*Mandalay.*
*Kyauksè.*

Magwe with 4,972 heads the lists of increases, and the growth of the petroleum industry and better preparation of the assessment rolls are given as the causes of expansion.

*Magwe.*

The return of emigrants and also better preparation of the rolls explain the increases of 3,300 in Sagaing, 2,831 in Myingyan, 1,965 in Meiktila and 1,556 in Pakôkku.

*Sagaing.*
*Myingyan.*
*Meiktila.*
*Pakôkku.*

A bad attack of rinderpest in Myitkyina is responsible for the bulk of the remission of Rs. 7,598. Mandalay with Rs. 4,407 shows the next highest amount remitted; of this Rs. 1,560 were due to the erroneous assessment of persons living in Maymyo Cantonment. In Pakôkku double assessment to capitation-tax and *thathameda* accounted for nearly the whole amount of Rs. 3,734 remitted.

*Myitkyina.*
*Mandalay.*
*Pakôkku.*

The remissions in Shwebo (Rs. 3,120), although lower than last year (Rs. 4,171), are still high; the fact that Shwebo Town alone is responsible for Rs. 1,688 of the remissions

*Shwebo.*

* *Thathameda.*—See note on page 2.

seems to show that the checking of *thathameda** rolls is still wanting in method. In no other districts did the remissions amount to Rs. 2,000.

*Pakôkku.* Checking of assessment rolls seems to have been particularly well done in Pakôkku, where five out of eight Township Officers checked all the rolls in their charges. Five hundred and eighty-six households were added to the assessable total.

*Pakôkku.* Although the demand in Pakôkku was nearly 8 lakhs and was more than double that of any other district it is satisfactory to note that for the second year in succession over 99 per cent. was credited within the year of demand.

*Minbu.* An order recently in force in the Minbu District that no one was to be exempt from assessment on the ground of poverty unless he was actually living from hand to mouth on charity takes an unnecessarily harsh view of the law, and should be withdrawn.

*Magwe. Minbu.* In Magwe and Minbu the custom of assessment at uniform rates was common, and instances are given where objections were raised to assessment at lower than the average rates on account of the stigma attached.

*Mandalay.* The reverse is said to be the case in Mandalay, where there has been no tendency to abandon the system of assessment by *thamadis*†. In seven cases in Mandalay action was taken against village headmen for omitting households from the *thathameda** roll.

The reduction in demand, Rs. 2,783, in Mandalay is out of proportion to the reduction (24) in the number of households assessable, and is explained by decreases in the Maymyo Subdivision, where a higher rate of assessment prevails, more than counterbalancing increases in the rest of the district.

Collections by means of blank *thathameda** tax tickets on domestic servants and migratory coolies realized less than Rs. 500.

*Bhamo.* The Bhamo figures include the Kachin tribute collection of Rs. 18,649. Two headmen were punished in this district for malpractices in the collection of *thathameda**.

*Myitkyina.* It is satisfactory to note that there has been a steady increase of households for several years in Myitkyina District due to migration from other parts of Burma, especially to the Nanyin Valley. The figures for the Kachin tribute are included in the returns of this district. Collections under this head are Rs. 20,704, levied on 6,594 houses. Blank tax ticket collections made by three Myoôks from migratory coolies especially those working in the Jade Mines, amounted to Rs. 1,530, as against Rs. 485 of last year. *Thathameda** rolls were carefully checked in this district.

*Katha.* In Katha a decrease of 190 households in the Katha Township due to cholera and plague was more than counterbalanced by increases elsewhere, the total increase for the district being 364; a slight decrease in demand is due to collection of income-tax instead of *thathameda** from European assistants of timber firms in the district. Four Township Officers checked all the rolls in their respective charges.

*Ruby Mines.* An increase of collections by Rs. 9,127 in the Ruby Mines District was due to levy of *thathameda** at normal instead of reduced rates, and to credit in the district instead of at Rangoon of collections from the Bombay Burma Trading Corporation employés. The Subdivisional Officer, Thabeitkyin, checked the whole of the fifty-seven rolls in his charge.

*Shwebo.* Extension of canal cultivation in Shwebo accounts for the increase of 904 households; 214 were discovered by check of the rolls which is reported to have been very fully done, the average of the nine Township Officers working out to 98 per cent. The Deputy Commissioner notes that the tendency to abandon the assessment by *thamadis*† was not very noticeable in the year under report, although such a tendency exists especially where the rate of assessment is low.

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* *Thathameda*—See note on page 2. | † *Thamadis*—See note on page 6.

Sagaing reports a large increase of 3,300 households, due in part to better preparation and checking of rolls and in part to the return to the district of households which had left in 1907-08; the figures, however, do not yet reach the totals recorded for 1906-07. Every roll in the district was checked by Township Officers.

*Sagaing.*

In Lower Chindwin the average percentage of checking was low, in consequence of the severe outbreak of plague which engaged the attention of the District Officers; in one village of thirty-one houses remission of Rs. 155 was necessary owing to the depredations of a rat-d stroying gang. One *thugyi** was punished for slackness in assessing every household at the village rate instead of distributing the assessment by *thamadis* †.

*Lower Chindwin.*

In Kyauksè, as in Sagaing, every roll in the district is reported to have been checked by Township Officers.

*Kyauksè.*

Improvement in checking is also reported from Meiktila, where there was an increase of Rs. 8,499 in collections due to a good season and the return of emigrants. Arrangements are being made for the assessment of the coolies employed on the construction of the Southern Shan States Railway. Ten headmen were punished for omitting assessable households from their rolls.

*Meiktila.*

From Myingyan the tendency to a uniform rate, especially in villages with a low rate of assessment, is reported.

*Myingyan.*

Four districts as against six last year report outstandings. The amounts of Rs. 20 from Minbu and Rs. 15 from Mandalay are negligible; the sum of Rs. 169 from the Upper Chindwin District is due to neglect of repeated orders by two Township Officers; Rs. 4,337 in Magwe are explained by the fact that owing to a change in the system of collection the Oil Companies at Yenangyaung were only able to submit their lists of assessees just before the close of the year. The Deputy Commissioner asked the agents to make the collection with as little delay as possible, with the result that all except one Company fully paid in the revenue by the 30th June.

**Outstandings.**

**11.** There was an increase of 1,609 exemptees, bringing the total up to 111,119; eleven districts show increases, the chief being Magwe (734), Pakôkku (389), Shwebo (354), and five show decreases, of which Bhamo (486) is by far the largest, the decrease being mainly under immigrants. The large rise of exemptions in Magwe is due to the increase of nearly 5,000 assessable households and to greater strictness in assessment of separate households. Large increases under the head of Poverty are reported from Pakôkku (205), Magwe (263) and Lower Chindwin (227), while Myingyan (237) and Sagaing (286) report large decreases under the same head.

**Classification of Exemptees.**

*Statement IVB, page 46.*

*Magwe.*
*Pakôkku.*
*Shwebo.*
*Bhamo.*
*Pakôkku.*
*Magwe.*
*Lower Chindwin.*
*Myingyan.*
*Sagaing.*

Under the head of Government servants a decrease of 187 in Lower Chindwin and an increase of 155 in Shwebo are accounted for by movements of Settlement Parties and an increase of 134 in Kyauksè by more careful preparation of the rolls. Priests and Schoolmasters increased by 115 in Sagaing, and headmen and village clerks increased by 63 in Shwebo owing to subdivision of village-tracts.

*Lower Chindwin.*
*Shwebo.*
*Kyauksè.*
*Sagaing.*
*Shwebo.*

A decrease of 364 immigrants in Bhamo is possibly due to plague.

With the exception of Myitkyina, Bhamo and Upper Chindwin, which show small decreases, every district shows an increase in newly-married couples.

*Bhamo.*
*Myitkyina.*
*Upper Chindwin.*

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* *Thugyi.*—See note on page 9.

† *Thamadis.*—See note on page 6.

**Land rate in lieu of Capitation-tax.**

*Statement V, page 46.*

*Prome.*
*Kyaukpyu.*
*Bassein.*
*Henzada.*
*Akyab.*
*Toungoo.*
*Thayetmyo.*

12. Of the seven districts in which land rate in lieu of capitation-tax is collected, Prome, Kyaukpyu and Bassein show increases in area assessed due to revision of survey, correction of errors and extension of Municipal limits, respectively, while Henzada shows a large decrease due to erosions and to acquisitions of land for Municipal and Railway purposes; the districts of Akyab, Toungoo and Thayetmyo also show small decreases, the total result being a decrease of 233 acres.

*Prome.*

Increase in the number of income-tax assessees and revision of rates by the Land Records Department led to a decrease of demand of Rs. 1,488 in Prome.

The total demand for all districts was Rs. 91,379 and collections were Rs. 89,553, being decreases of Rs. 3,435 and Rs. 3,314, respectively, compared with the figures of the previous year. There were no outstandings, and remissions amounted to Rs. 1,826 only, being Rs. 108 less than the year before. Only Rs. 40 in all are reported to have been remitted as irrecoverable, the rest of the remissions being on account of erroneous assessment.

## CHAPTER IV.

### Fishery Revenue.

**13.** A satisfactory increase is recorded in demand under both net licenses and leased fisheries; the figure under the former (Rs. 3,09,596) has never been exceeded and under the latter (Rs. 26,56,075) is the highest since 1904-05.

The arrears at the beginning of the year were only Rs. 2,727, and all of them were duly recovered; remissions from ten districts totalled Rs. 9,850 only as against Rs. 24,265 last year; the total collections of the year, Rs. 29,44,973, were the highest figure yet recorded and the outstandings amounted to only Rs. 10,848, of which Rs. 7,525 from Prome were subsequently remitted.

**Licenses.**

For net licenses eighteen districts show increases and eighteen show decreases, the net result being an increase of Rs. 5,106. In Pegu and Myaungmya decreases of Rs. 5,786 and Rs. 2,026, respectively, were due to the formation of new leased fisheries.

*Pegu.*
*Myaungmya.*

In Sandoway, shrimp nets which had previously been taxed were allowed free during the year under report, and a decrease of Rs. 5,437 in net license fees resulted. Further enquiries will be made concerning the liability of such nets to taxation.

*Sandoway.*

In Mergui an increase of Rs. 5,171 in license fees is attributed to stricter supervision, and the same cause combined with a good river-fishing season brought about an increase of Rs. 2,689 in Myingyan.

*Mergui.*
*Myingyan.*

Hanthawaddy (Rs. 3,471) and Bassein (Rs. 3,059) show satisfactory increases; a good market for fish is said to be the reason of the increase in Bassein.

*Hanthawaddy.*
*Bassein.*

Ma-ubin is the only district in the Irrawaddy Division which shows a decrease under the head of leased fisheries; the large decrease of Rs. 18,980 is said to be due to the clashing of fishery sales with those held in Hanthawaddy District and also to bidders being cautious owing to losses in the previous year. Increases of Rs. 29,335 and Rs. 22,140 in the neighbouring districts of Myaungmya and Pyapôn throw doubt on this latter explanation.

**Leased Fisheries.**

*Ma-ubin.*
*Hanthawaddy.*
*Myaungmya.*
*Pyapôn.*

The large increase of Rs. 57,158 in Pegu is due to the subdivision of existing fisheries and the sale of 76 new fisheries.

*Pegu.*

In Bassein a rise of Rs. 14,483 in the auction price of leased fisheries is, like the rise in net license fees, ascribed to a successful season and a good market. Better supervision and keen interest taken by the district authorities in Sagaing resulted in an increase of Rs 12,320 in the demand.

*Bassein.*
*Sagaing.*

Out of nineteen leased fisheries in Kyauksè eleven have been wholly transferred to the Irrigation Department, which also received half of the sale-proceeds of the remainder. This transfer accounts for the decrease of Rs. 4,922.

*Kyauksè.*

In Mandalay the subdivision of certain fisheries caused an increase of Rs. 18,810, but the total demand for leased fisheries exclusive of penalties dropped by Rs. 3,800. The transfer of the Shanmyaung fishery to the Irrigation Department is not sufficient to account for this drop which may perhaps be ascribed to the poor season of the previous year 1908-09.

*Mandalay.*

**Remissions.**

*Statement VI, columns 5 and 6, page 47.*

Remissions (Rs. 9,850) were less than half those of the previous year, but the figures are not quite correct, as in Prome, nearly Rs. 13,000, including the outstandings, were subsequently remitted, and in Pegu a sum of about Rs. 2,700 credited as collections had subsequently to be remitted and refunded. In Prome the failure of the Irrawaddy to connect with the Myitmaka until too late in the season for fish to ascend rendered remission necessary for all the fisheries in the Inma swamp. In Pyapôn remissions are due to failure of auction-purchasers to furnish security. In two instances in the Bogale Township the security was in the beginning deemed sufficient, but when it came to be sold was found to have deteriorated. The verification of the security must have been perfunctory.

*Prome.*
*Pegu.*
*Pyapôn.*

In Pegu a new fishery sold for Rs. 1,210 was found to interfere with a more valuable adjoining fishery; the sale was accordingly set aside and remission granted. The breach of the Pagaing Embankment also affected several fisheries inside the Moyingyi Embankment, and although all the amounts due were credited, it was necessary to remit and refund about Rs. 2,700 of the collections.

*Pegu.*

In Thatôn remission of Rs. 1,000 was given in the case of a fishery ruined by the breach of a canal bank, and in Henzada a similar amount (of which, however, only Rs. 685 were a loss) was remitted on account of re-sales of fisheries.

*Thatôn.*
*Henzada.*

The Katha remissions of Rs. 1,042 were due to changes affecting the value of fisheries and to destruction; the other remissions are trifling, that of Rs. 390 in Ma-ubin being due to the destruction of a weir by a Fishery Inspector.

*Katha.*
*Ma-ubin.*

The outstandings of Rs. 10,848 were distributed principally between Prome, Hanthawaddy and Pyapôn. In Prome the amount, Rs. 7,525, was due to damage in the Inma swamp fisheries and was more than covered by subsequent remissions of nearly Rs. 13,000. In the other two districts no special reason is given for the outstandings, which are small, being Rs. 2,053 and Rs. 1,133, respectively.

*Hanthawaddy.*
*Pyapôn.*
*Prome.*

The increase in collections and the small remissions and outstandings show that the fishery year was favourable on the whole, although some districts (Henzada, Pyapôn, Toungoo) report that it was not so good as the previous year.

*Henzada.*
*Pyapôn.*
*Toungoo.*

In Pegu a few fisheries were disposed of under Rule 8 (iii), when there was reason to believe that neither by auction sale nor by calling for tenders would a better price have been realized. Two Fishery Inspectors have been sanctioned for this district.

*Pegu.*

In Bassein fines amounting to Rs. 524 were imposed under Rule 26 under the Fishery Act. No other district seems to have made use of the provisions of this rule to anything like this extent.

*Bassein.*

Variations in the prices realized for fisheries are well illustrated by the case of the Upper Lawsun fishery in Myitkyina which was sold for Rs. 11,100 as against Rs. 4,015 in the previous year and has since the close of the year under report been subdivided into seven fisheries and sold for Rs. 12,080.

*Myitkyina.*

**Special Enquiries.**

Enquiries have been made into the silting up of the Twante Canal and the Kanoungto Creek owing to the discharge of paddy husk from mills; the damage done is undoubted, but the problem is difficult and no solution has yet been arrived at.

**Kadôns.**

The administration of *kadôn** fisheries was not successful. In Bassein the number of such fisheries was reduced from 46 to 38. In Pyapôn of 17 *kadôns* * 16 were abolished

* *Kadôn* leases are leases of the exclusive right to fish with traps in flood waters during the two lunar months preceding the full moon of *Tawthalin* (=September-October).

altogether, and the remaining lease is to be abolished as soon as practicable. The Deputy Commissioner notes that the only use made of *kadôn** leases was the blackmailing of the cultivators in the *kwins* † concerned. Of the 20 *kadôns** in Myaungmya only 8 were sold, but the provisions of Rule 24 were disregarded and *kadôn** leases were sold by Revenue Surveyors' charges, a practice which must unnecessarily interfere with petty fishing by villagers outside fishery limits.

Enquiries with regard to the formation of *kadôn** fisheries in Mandalay are being held.

**Pearl Fisheries.**

The revenue from pump licenses for taking pearl oysters with divers, issued at a fee of Rs. 400 each, rose from Rs. 11,600 to Rs. 20,400, fifty-one licenses being taken out this year against twenty-nine last year which was the lowest number on record. The average number of licenses issued during the past ten years is 60, the highest number being 80 issued in 1905-06.

From calculations based on the Customs report the average export of each licensee is believed to have been Rs. 3,350 worth of shell, and the season is considered to have been average.

Only one pearl valued at or above Rs. 10,000 is known to have been taken during the season. Orders were issued during the year providing for the closing of each pearling block for three years in rotation starting from the 1st July 1910.

The right to collect pearl shells, green snails and sea slugs and their shells and trochus shells without diving apparatus was sold for Rs. 10,000 as against Rs. 13,000 the previous year. The exports of the products of this license were valued at Rs. 44,695 against Rs. 27,516 in 1908-9; so the licensee must have had a good year. For the last twenty years the price of this monopoly has fluctuated from Rs. 10,000 to Rs. 50,000, averaging about Rs. 20,000. At the auction held since the close of the year under report the price showed a recovery.

The satisfactory results attendant on the subdivision of fisheries in Hanthawaddy, Pegu and Mandalay show the importance of such action. In Tharrawaddy and Henzada demarcation and survey were continued during the year under report, but the work to be done is not yet completed.

The orders permitting personal security to be taken have lightened the work in District Offices considerably.

It is reported from many districts that classification of fishing implements and calculation of fees leviable on nets have improved, and part of the increase in fees under net licenses must be ascribed to this action.

The receipts from Sagaing, Minbu, Kyauksè, Meiktila, Yamèthin and many other districts were affected by the orders under which the administration of irrigation fisheries was handed over to the Public Works Department. The transfer of certain fisheries in Upper Burma to the Irrigation Officers and the removal of these waters from the scope of the fishery law have produced an awkward situation which is congenial neither to Revenue Officers nor to Irrigation Officers. Remonstrances from both sides have been received. The arrangements simultaneously made for Lower Burma by which Revenue Officers and Public Works Officers co-operate in the leasing and management of fisheries situated on land occupied by the Public Works Department, while the rents are credited to the latter and the fishery law still applies to such waters, are working smoothly.

The fisheries in Reserved Forests and in the Railways Company's lands have been excluded from the fishery law, subject in Lower Burma to certain restrictions as to the use of poison and dynamite and as to the construction of dams or weirs and the use of traps in waters connected with other fisheries but without restriction in Upper Burma. Restrictions cannot be applied unless the Fisheres Act of 1905 is extended to Upper Burma.

The new section of the Fisheries Act under which registration of fishery security bonds is no longer necessary has effected a welcome saving of time and labour in the execution of leases. The validity of such unregistered bonds as mortgaged land was questioned in view of section 59 of the Transfer of Property Act but the bonds have been held to be effectual.

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* *Kadôn* leases.—See note on page 20.

† *Kwin.*—See note on page 4.

# CHAPTER V.

## Miscellaneous Land Revenue.

**14.** The total miscellaneous land revenue amounted to Rs. 33,72,102, being an increase of Rs. 4,34,825 on the figures of the previous year; the increase was shared by every sub-head except one.

*Statement VII, page 48.*

### (*a*) Rent of Town Lands not credited to Local Funds.

Collections under this sub-head advanced by Rs. 19,038 to Rs. 1,33,327. Eight districts report decreases, those in Ma-ubin, Tharrawaddy, Lower Chindwin, Yamèthin and Tavoy being insignificant.

*Statement VII, column 2, page 48.*

A decrease of Rs. 1,378 in collection in Pegu is due partly to late submission of assessment-rolls by the Land Records Department, but some wrong assessments had to be dealt with on appeal.

*Pegu.*

In Pyapôn, a decrease of Rs. 2,298 is due to the abandonment of assessment on squatters. In Bassein, absence of competition at the auction sales of the right to grow paddy on the lands acquired by Government for Railway Towns resulted in a decrease of Rs. 525. Every other district, except Northern Arakan and Salween where no assessments are made, reports an increase. The large increase of Rs. 15,483 from Hanthawaddy is due to the extension of Syriam Town in consequence of which a sum of Rs. 12,500 paid as rent for industrial sites in Syriam is now credited to this head.

*Pyapôn.*
*Bassein.*
*Hanthawaddy.*

Mandalay (Rs. 2,152), Toungoo (Rs. 1,640), Katha (Rs. 998) and Mergui (Rs. 721) show the next largest increases. In Katha all the occupied land in towns has been divided into classes paying specified rates; assessment of squatters at these specified rates instead of at the previous uniform rate is the cause of the increase. The issue of new leases, renewals at increased rent and assessment of squatters are the ordinary causes of increase. The ordinary demand for Town Lands Rent in Mergui is only Rs. 150; the previous year's figures were increased by refunds of rents of leased sites wrongly credited to the Municipality, and last year's figures are swollen by the rent due for the leases of two islands. These amounts seem to have been wrongly credited to this head.

*Katha.*
*Mergui.*

In Myingyan revision of leases held by a Milling Company was necessary; some more land was leased and the opportunity was taken to fix a fair rent.

*Myingyan.*

### (*b*) Fees, Rents and Royalties on other Minerals.

The collections under this sub-head amounted to Rs. 74,075, an increase of Rs. 19,833 on the previous year.

*Statement VII, column 3, page 48.*

For this increase mining operations in Tavoy, Mergui and Myitkyina are mainly responsible, although twenty-one other districts also show increases.

*Tavoy.*
*Mergui.*
*Myitkyina.*

Decrease of output of laterite and limestone in Hanthawaddy and the issue of fewer brick-making and lime-burning licenses in Thatôn account for decreases of Rs 940 and Rs. 857, respectively, while failure to renew prospecting licenses in Meiktila and Katha accounts for decreases of Rs. 1,300 and 501 in these districts.

*Hanthawaddy.* *Thatôn.* *Meiktila.* *Katha.*

## (*c*) Fees, Rents and Royalties on Petroleum, Rubies, Jade, and Amber.

Total collections amounted to Rs. 28,71,928, an advance of Rs. 3,86,589 on the figures of the previous year.

*Statement VII, column 4, page 48.*

A continued increase in the output of petroleum during the year is reported from Magwe District in which collections under this head advanced by Rs. 3,57,758, more than counterbalancing a drop of Rs. 1,00,899 from the Singu fields in Myingyan where, however, special difficulties were encountered during the year. Production from the Pakôkku Oil-fields also declined and the collections dropped by Rs. 15,506. The issue of oil prospecting licenses in Thayetmyo and Minbu accounts for the increases of Rs. 4,044 and Rs. 1,516 in these districts.

*Magwe.* *Myingyan.* *Pakôkku.* *Thayetmyo.* *Minbu.*

The license to collect royalty on jade-stone and amber in the Myitkyina District realized a higher price at auction than in the previous year and caused the increase of Rs. 13,100 in this district.

*Myitkyina.*

The depression in the ruby trade still continues although small sales are taking place. The Ruby Mines Company have just kept themselves going by catering for the Indian market. The payment of rent by the Ruby Mines Company has been suspended by order of the Secretary of State, the Company being made to credit to Government, monthly, the royalties received from native miners and getting a commission of 10 per cent. on such collections. The total credits to Government under this head came to Rs. 1,28,228 during the year.

*Ruby Mines.*

## (*d*) Receipts under the Village Act.

Twenty-two districts showed increases as against thirteen showing decreases under this head, the net result being an increase of Rs. 11,130 bringing the total collections up to Rs. 2,00,949. The largest increase, Rs. 8,320, is reported from Meiktila and was due to strenuous efforts being made to secure the fencing of villages.

*Statement VII, column 5, page 48.*

*Meiktila.*

Tharrawaddy with Rs. 17,923 returns the largest collections under this head.

## (*e*) Survey Fees for Grants and Leases.

The total credits amounted to Rs. 53,406, an increase of Rs. 14,523 on last year's figures.

*Statement VII, column 6, page 48.*

Mergui with Rs. 27,985 accounts for more than half the credits. Special rates are in force in this district where a large number of applications for land to grow rubber was received. Some misunderstanding as to the rate of fee to be levied occurred and revised orders have been issued. Rubber leases also account for the increases in Hanthawaddy, Amherst and Tavoy.

*Mergui.* *Hanthawaddy.* *Amherst.* *Tavoy.*

Yamèthin, Upper Chindwin, Prome and Myitkyina record insignificant increases while all other districts show considerable decreases in consequence of the orders of Government discouraging the issue of grants unless for special reasons.

## (*f*) Other Miscellaneous Land Revenue.

The total collections of Rs. 38,417 fell by Rs. 16,288 below the previous year's figures. A decrease of Rs. 17,980 in Mergui was due to the transfer under recent orders to the Forest Department, of credits on account of edible birds' nests and bats' guano.

*Statement VII, column 7, page 48. Mergui.*

The other items comprised in this sub-head are strand bank dues, fines for failure to make reports under the Land Revenue Acts, recoveries on account of survey charges fees for the survey of other than *potta** lands, and fees recovered from the issue of licenses for building plots in village-sites provided at the expense of Government.

* *Potta* or *Patta* (Hindustani) has passed into the Burmese language meaning a grant or lease.

# CHAPTER VI.

## Settlements.

*(Written by the Commissioner of Settlements and Land Records.)*

### PART I.

*Introductory.*

**General Progress of Settlement work in the Province.**

15. The rates of Land Revenue in thirty-one out of the thirty-seven districts of the Province have been fixed by settlement. This number is the same as in the previous year, no new district being added, though revision settlements were sanctioned in two districts. Five settlement parties were at work. With the object of bringing the settlement programme up to date, and in order to introduce new settlements immediately on the expiry of the terms for which existing settlements were sanctioned, it was proposed to entertain two new parties (Nos. 6 and 7 but funds were not sufficient and it has been decided to proceed with only five parties for the present. The operations of all five parties were during the year carried on in large circuits requiring two or more years for completion.

### PART II.

*Expenditure and Financial Results.*

**Settlement expenditure during the year of report.**

Statement XV shows that the expenditure incurred by the various settlement parties during the year of report was Rs. 4,85,054. To this has to be added some Rs. 32,000, the approximate settlement share of the office of the Commissioner of Settlements and Land Records. The total cost of the Settlement Department for the year ending the 30th June 1910 was thus about $5\frac{1}{5}$ lakhs. The settlements of Thatôn and Hanthawaddy are costing six annas per cultivated acre. These settlements are being carried out on the large circuit system of Upper Burma instead of on the annual block system hitherto adopted in the Lower Province. The first circuit of Thatôn, which was carried out on the annual block system, cost four annas per cultivated acre while Pyapôn cost only three annas. Amherst (first circuit) was also settled on the old system but cost five annas. The figures do not afford an entirely reliable guide for comparing the cost of the old and the new systems, since they are affected by various conditions, but it is probable that under the circuit system the average area dealt with annually is about three-quarters of the area which the Settlement Officer could take up under the annual block system.

**Financial results of settlements sanctioned during the year.**

Statement XVI shows that two revision settlements were sanctioned during the year of report. These settlements were Thatôn (First circuit) completed in one year and Minbu completed in $2\frac{3}{4}$ years. The two settlements produce an annual enhancement of nearly $2\frac{3}{4}$ lakhs of rupees representing $2\,1\frac{1}{2}$ per cent. increase on the expiring settlements. The whole of this enhancement is not however realized at once as intermediate rates have been applied under standing orders.

### PART III.

*Details of Settlement Work Performed.*

**Distribution of Settlement Parties.**

Statement XV shows the distribution of the five settlement parties. Two parties were employed in Lower Burma and three in Upper Burma.

**Settlement Party No. 1.**
*Thatôn Second Circuit.*

No. 1 Party in November 1909 commenced its second and last field season on the second circuit of the Thatôn District. This circuit consists of the Paung, Pa-an and Hlaingbwè Townships, containing nearly 400,000 acres of cultivation. The greater portion of the circuit was already under settlement and the present is a second settlement. The circuit however includes a considerable area which has been brought under supplementary survey in the last few years and in this area holdings have been marked, tenures have been recorded and the soil has been classified for the first time. Crop measurements have been made over the whole area of the three townships. The number of measurements rose from 1,152 in 1908-09 to 1,485 in the year of report: more attention being given to the irrigated rice crops of the Pa-an Township. Crop reapings too were made in the miscellaneous (*kaing*)* cultivation of six islands in the Salween river. The party was somewhat above strength owing to the transfer of field clerks and Inspectors from Settlement Party No. 4. These men will gradually be absorbed in the normal establishments of the five parties.

Re-classification of rice and garden land was completed in the Hlaingbwè Township and in that part of the Pa-an Township left over at the end of the first season.

The operations were in charge of Mr. T. Couper, I.C.S., except for three months when Mr. J. L. McCallum, I.C.S., acted as Settlement Officer during Mr. Couper's absence on leave. The assistants was Mr. E. F. Baum, I.C.S., and Maung Po Thaung, S.C.S.

**Settlement Party No. 2.**
*Hanthawaddy First Circuit.*

No. 2 Party was engaged throughout the year in completing the revision of the settlement of the Twante and Kyauktan Subdivisions, forming the first circuit of the Hanthawaddy District. The party has been employed on this settlement since October 1907, and in the year of report field work was in its third and last season. It was decided that field-to-field holding registers should be prepared for all *kwins*† and during the recess of 1909 considerable progress was made with this work. Field operations commenced in the middle of November with crop measurement. The reapings were carried on over the whole circuit and the operations lasted about eight weeks, 1,447 selections being reaped. After completion of crop reaping the revision of soil classfication in the Twante Township together with the collection of statistics was taken up and completed: two sections, each under the charge of an Assistant Settlement Officer, were employed on this work. A third section was employed on the collection of additional statistics in the Thôngwa and Kayan Townships where soil classification had been done in previous seasons. Field operations were completed in the beginning of May.

Mr. R. E. V. Arbuthnot, I.C.S., was in charge of the party throughout the year. His senior Assistant Mr. J. S. Furnivall, I.C.S., was transferred in October 1909 to the charge of No. 3 Party (Myingyan) and was succeeded by Mr. C. F. Grant, I C.S. The junior assistants were Maung Kyaw Zan U, S.C.S., and Maung Pe, S.C.S. (officiating).

**Settlement Party No. 3.**
*Pakôkku.*
*Myingyan.*

In the Pakôkku District No. 3 Party under Major Owens proceeded with the compilation of registers and statistics during the recess of 1909. To ensure the completion of this work a large additional staff of temporary clerks was sanctioned for seven months. In October 1909 half the party was sent forward to the Myingyan District but the other half remained in Pakôkku until May 1910. Soil classification was finished in December 1909 and some additional crop measurements were taken. The report was submitted at the end of June 1910. Settlement operations commenced in the Myingyan District on the 1st October 1909 when the first half of the party arrived. Until the winter crops had been gathered attention was principally concentrated on crop measurement and nearly 4,000 fields were reaped. Selections were obtained of cotton, ground-nut and late sessamum. Assessment tracts, based on the natural features and staple crops of different localities, were also provisonally formed. In the middle of February holding marking and soil classification and the

* *Kaing.*—See note on page 7.

† *Kwin.*—See note on page 4.

miscellaneous enquiries connected therewith were commenced on the rice tract of Pyinsi in the Natogyi Township. In the middle of April the party went into recess for the hot weather. A small section had been detached for measurement of hot-weather crops in the islands, and this work was not concluded till the end of May. In the middle of May the remaining half of the party came over from Pakôkku and in the beginning of June the second period of the field season commenced on the dry tracts of the Pagan and Sale Townships. Every endeavour has been made to simplify soil classification in these poor upland tracts. There are only three soil classes to each tract and in many *kwins** only two classes are found. The soil class blocks too are large. In Pakôkku Major F. C. Owens, I A., was in charge of operations. His Assistant Mr. R. B. Smart, P.C.S., accompanied the half party sent forward to Myingyan in October 1909 returning to Pakôkku again in April 1910 to help in closing the Pakôkku settlement. Assistant Settlement Officer Maung So remained in Pakôkku till April 1910 when he went on to Myingyan. Mr. J. S. Furnivall, I.C.S., took charge in Myingyan when work started. He had as assistants Mr. E. N. Bell, I.C.S., who left at the end of the first period of the field season; Mr Smart, who as already mentioned, was with the Myingyan Party for practically the whole of the year; Mr. J. C. McKenzie, I.C.S., who relieved Mr. Bell, and Maung So who was in Myingyan for the last three months of the year.

**Settlement Party No. 4.**
*Shwebo Canal area.*

In the Shwebo District No. 4 Party during the five months' recess of 1909 was employed on the compilation of registers and statistics connected with the work done in the canal area during the preceding season. Field work in this irrigated area is impossible from June to October, and even later in the year it is difficult to get about. In November 1909 the party started field work of the second and last season. Some 1,400 selections of the winter rice crop were reaped against 800 selections of the previous year. Soil classification and all other field work were completed later and the party returned to recess at headquarters. Good progress had been made with office work by the end of June 1910.

The party was in charge of Mr. C. H. Duffin, P.C.S., with three Assistant Settlement Officers, Mr. J. A. Cope, I.C.S., Maung Po Saw, S.C.S., and Maung Po Myin, S.C.S.

**Settlement Party No. 5.**
*Meiktila.*

No. 5 Party continued the second settlement of the Meiktila District and brought its third and last season of field operations to a close by the end of the year. Nearly 10,000 trial reapings of selected fields were made, tenancies, sales and mortgages during the year recorded, toddy palms enumerated during the tapping season, holding marking carried out in 375 resurveyed *kwins*,* income and indebtedness enquiries completed for every village and town in the area under settlement, statistics regarding the cost of cultivation and living recorded for all but the smallest hamlets, sanitary and other requirements noted for every village, and customs, agricultural and otherwise, investigated in all the more important centres.

In office, the classified area statement, the only permanent register prepared by the Settlement Officer, was completed for 1887 of the 1,892 cultivated *kwins** in the district and substantial progress was made in the compilation of the statistics required for elucidation of assessment proposals. Towards the close of the year provisional sanction was accorded by a conference under the presidency of the Financial Commissioner to certain proposals put forward by the Settlement Officer (Mr. W. J. Keith) regarding the revenue to be credited to the Irrigation Department and the introduction of fixed *kwin** assessments in poor upland areas.

Mr. W. J. Keith, I.C.S., was in charge of the party. His Assistant Settlement Officers were Maung Byaung (1), A.T.M., and Maung San Ya of the S.C.S. throughout the year, Maung Po Win, S.C.S., for seven months, Mr. R. C. S. Keith, I.C.S., for half a month and Mr. E. D. Duckworth, I.C.S., for six months.

* *Kwin.*—See note on page 4.

## PART IV.

*Administration and General.*

**Consideration of Settlement reports submitted during the year.**

The report on the settlement of the Lower Chindwin District which had taken about three years, was received in June 1909 from the Settlement Officer, Mr. J. P. Hardiman, I.C.S., and was considered at the usual Conference by the Divisional Commissioner, the Deputy Commissioner, and the Commissioner of Settlements and Land Records in November. A feature of this report is the extensive use made of rental values in determining land assessments. The report on the settlement of the Pakôkku District which had occupied 5½ years was received in July 1910 just after the close of the agricultural year. The statements forming appendices to this report have been drawn up in new abstract forms approved by the Financial Commissioner and now prescribed for general use. The result of this change coupled with the application of the orders for exclusion of Gazetteer matter has been greatly to shorten the report which covers 143 pages.

**Proposed lump sum *kwin* assessments in dry districts of Upper Burma.**

In a preceding paragraph under the head of Settlement Party No. 5 reference has been made to a proposal, made by Mr. W.J. Keith for fixed lump sum assessments in upland *kwins*.* Experience shows that in precarious areas with numerous varieties of crops the Land Records staff is not able to cope with the work of keeping up registers, marking crops and preparing assessment rolls. The revenue obtained in such areas is not sufficient to justify the large increase of staff required to secure efficiency and the remedy appears to lie in simplification of system. Under Mr. Keith's proposal the demand on the *kwin** would be fixed and the distribution of demand amongst the cultivators would be left to the village assessors. Supplementary survey would be abandoned in such areas and the staff thus released would be concentrated in areas where higher acre rates justify more expensive Land Records establishments. After the Conference had approved this proposal a modification was suggested by Mr. J. S. Furnivall and has still to be considered. The main idea of this modification is that the lump sum assessment system should be more widely applied, and that where applied the relief from preparing assessment rolls would make it possible for the present staff to perform efficiently the remaining duties of crop marking, registration of changes and supplementary survey.

**Consolidation of Settlement Instructions.**

Progress has been made with the preparation of the consolidated settlement instructions to which reference was made in last year's Land Revenue Administration Report. The forms for field work, for office work and for the report statements have been revised and included in the Instructions. In drawing up these Instructions and particularly in the forms much assistance has been received from Mr. W.J. Keith and Mr. R. E. V. Arbuthnot, Settlement Officers of Parties Nos. 5 and 2. The Instructions contain most of the orders found in the three publications of Directions and Instructions which up to the present have been the Settlement Officer's guide. There are no changes of principle but there is much new matter. Explicit and detailed instructions are given for the collection of statistics and for their record on the new forms which have been in use experimentally for the past year. The Instructions have been examined and amended by the Financial Commissioner and it is proposed to issue them in draft form for the guidance of the Settlement Officers.

**Inspections.**

The Commissioner of Settlements and Land Records, Mr. H. M. S. Mathews, visited each of the five settlement parties twice during the year and checked work in both field and office.

* *Kwin.*—See note on page 4.

# CHAPTER VII.

## Transfers, Tenancies and Agricultural Advances.

*(By the Commissioner of Settlements and Land Records.)*

16. The returns included in Statements XI and XII relate only to areas under Supplementary Survey. The total area under Supplementary Survey is 48,484 square miles, including 15,823,057 acres of occupied land. The areas which are not dealt with in these returns are, excepting the Pakôkku District, for the most part remote or hilly tracts, where land has little value. The Pakôkku District has lately been brought under Revenue Settlement, but will not be included in the returns till 1911-12.

17. The totals at the foot of Statement XI show a decline from the preceding year both in the areas sold and in the areas mortgaged. Reference to the annual reports of previous years shows that both figures are the smallest which have been returned since 1901-02, that is, as far back as the returns for Upper and Lower Burma are available. The figures are absolutely the lowest notwithstanding the fact that during the past decade the area under Supplementary Survey (and included in the returns) has increased from 29,870 square miles to 48,484 square miles, and the occupied area in a much larger proportion, from 8,452,202 acres to 15,823,057 acres. The returns of the ten years will be more instructive than the comparison only with the last preceding year.

*Provincial Totals.*

| Year. | Sales. | | Mortgages (Non-usufructuary). | | | Occupied area from Land Records Report. |
|---|---|---|---|---|---|---|
| | Total area. | Average price per acre. | Reported in the year. | Average amount per acre. | Total area at end of year. | |
| | Acres. | Rs. | Acres. | Rs | Acres. | Acres. |
| 1900-01 ... ... | 409,031* | 24·53 | 197,533* | 22·20 | 463,401* | 8,452,202 |
| 1901-02 ... ... | 436,016 | 26·79 | 278,720* | 22·46 | 590,784* | 8,858,716 |
| 1902-03 ... ... | 465,805 | 29·01 | 397,352 | 20·83 | 776,674 | 11,288,179 |
| 1903-04 ... ... | 554,213 | 34·14 | 297,926 | 27·97 | 906,705 | 12,920,447 |
| 1904-05 ... ... | 539,565 | 38·34 | 387,712 | 30·14 | 1,012,386 | 13,453,086 |
| 1905-06 ... ... | 542,160 | 42·39 | 467,326 | 32·20 | 1,196,283 | 13,776,947 |
| 1906-07 ... ... | 539,214 | 42·51 | 390,316 | 33 43 | 1,261,726 | 15,051,365 |
| 1907-08 ... ... | 555,017 | 46·49 | 344,428 | 34·37 | 1,306,198 | 15,167,128 |
| 1908-09 ... ... | 529,396 | 50·24 | 267,768 | 39·88 | 1,022,390 | 15,577,803 |
| 1909-10 ... ... | 435,329 | 49·38 | 233,409 | 34·87 | 1,007,719 | 15,823,057 |

*Lower Burma only.

The explanations of the decline in these transactions which the district reports (comparing only two years) generally allege are—

(1) a good agricultural season,

(2) a bad agricultural season,

(3) low prices of paddy, and

(4) the deterrent effect of the proposed agrarian legislation and the proceedings of the Revenue Officers in regard to unauthorised transfers. Opinions are conflicting as to the effect of a good or a bad season upon transactions in land. The Provincial totals do not show fluctuations which can be ascribed to prosperous or adverse seasons. The prices of paddy have not aginn reached the exceptional rates of 1907-08, but they are not low in comparison with the normal prices of the last twelve years. The fourth of the alleged causes is in view of the statistics of the decade more plausible. Notices of the intention of Government to deal more strictly with unauthorised alianations of land were published in most districts, it is believed, in the latter part of 1906, and that year and each succeeding

year has shown a decline in the area of mortgages reported. We cannot draw a contrary inference from the fact that the sales do not show a similar continuous decline. Owing to causes, which have not been ascertained, and which do not appear to have been of general application an exceptionally large amount of land was sold in the Hanthawaddy and Pegu Districts in 1907-08 : in the rest of Lower Burma the area of sales declined in that year. On the whole it seems probable that the fourth of the causes mentioned above has had the greatest effect upon the transfers of land. The largest variations in returns of sales and mortgages from particular districts in comparison with the returns of 1908-09 are—

| | Sales. | Mortgages. |
|---|---|---|
| | Acres. | Acres. |
| Akyab ... ... | — 6,500 | + 6,800 |
| Hanthawaddy ... ... | —24,700 | —14,000 |
| Pegu ... ... | — 9,700 | —11,300 |
| Tharrawaddy ... ... | — 6,700 | — 4,700 |
| Bassein ... ... | —11,700 | — 6,900 |
| Henzada ... ... | — 5,700 | — 1,000 |
| Myaungmya ... ... | +11,600 | — 400 |
| Ma-ubin ... ... | — 6,100 | + 2,300 |
| Pyapôn ... ... | —21,800 | — 3,600 |
| Thatôn ... ... | — 4,400 | — 3,100 |

Only four districts in Lower Burma report increases under sales (Myaungmya, 11,554; Kyaukpyu, 359; Mergui, 59 acres and Thayetmyo, 100 acres). Six districts in Lower Burma report increases under mortgages. But the amounts of increase are trifling except in the cases of Akyab (6,809), Ma-ubin (2,274) and Tavoy (1,081). The large increase under the head of sales in Myaungmya is attributed by the Deputy Commissioner to the " retirement of the Chetty from agricultural finance and the consequent settling up of accounts coupled with a bad year for the cultivator." The estimate of the rice crop however in this district was only 6 per cent. below normal and the area of land redeemed exceeded the area mortgaged by 9,000 acres or more than a third. The explanation offered is not convincing. The areas reported as redeemed during the year are for the second year in succession greater than the areas reported as mortgaged in the year with the result that the total area shewn as held under mortgage at the end of the year was again (though only slightly) reduced.

The slight fall in the average price of land sold and the larger decrease of the average amount of mortgage-money per acre mortgaged which are reported in 1909-10 are not satisfactorily explained. From 1900-01 to 1908-09 every year shows a progressive increase under both heads. In Henzada it is reported that a practice has come to light of reporting the value of transactions at a nominal sum or at much less than the real value in order to avoid the payment of stamp duty. It is possible that the practice exists in other districts, but it does not seem to account for the sudden set back in prices.

The working of the rules under which transfers of land are reported is dealt with in paragraph 18 of the Land Records Administration Report, and the work of dealing with unauthorised alienations in paragraph 15(*d*) of the same report. In Lower Burma the system of reporting works on the whole efficiently: but in many parts of Upper Burma, where the legal obligations are less important, the cultivators are careless about changes in the record of possession and are sometimes reluctant to make reports.

**Area occupied by agriculturists.**

18. The proportion of land occupied by owners who are agriculturists to the total area of land owned by both agriculturists and non-agriculturists according to the returns in Statement XII is 84·6 *per cent.*, almost the same as in 1908-09 (84·7* *per cent.*). Owing to the difficulty of framing suitable definitions of "agriculturist" and "resident non-agriculturist" the discrimination of these classes is left to local orders. The Deputy Commissioner, Mergui, remarks: "Traders and lawyers and others who practise gardening as a hobby, and a not unprofitable hobby, in the environs of Mergui are reckoned as non-agriculturists: often as non-resident non-agriculturists though they spend as much time in their gardens as they can. Also capitalists who have gone in for rubber cultivation are similarly classified as non-agriculturists."

* Revised figure.

In Hanthawaddy the proportion of land occupied by agriculturists is reported to have fallen from 65·3 per cent. to 63·7 per cent. owing to the neighbourhood of Rangoon being in process of "transformation from an agricultural into a residential and industrial locality." In Pyapôn the proportion is reported to have fallen from 65·6 per cent. to 60·7 per cent. This figure, the lowest in the Province, excites some doubt, and is not satisfactorily explained in the Deputy Commissioner's report. Prome, Amherst and Mergui return the smallest proportion of land held by non-agriculturists among the districts of Lower Burma. The holdings of non-agriculturists are much smaller in Upper Burma excepting the Upper Chindwin, where 43 per cent. of the land included in the returns is ascribed to non-agricultural owners. In the Lower Chindwin, the only other district where the proportions approach those of Lower Burma, the holdings of agriculturists have risen slightly from 79·7 per cent. to 81·1 per cent.

**Tenants.**

The tenancies in which the rent is a share of the produce (the prevailing form of tenancy in Upper Burma) are excluded from the returns. The tenant in such cases is in effect a partner of the owner of the land. No mention is made in the reports of oppression of tenants by landlords, or of rack-renting, and the relations of landlords and tenants are generally reported to be satisfactory. If the tenants will not stay long on the land it is through no fault of the landlords. An increase in the number of tenants who have been long in occupation of the same land in Hanthawaddy is said to be due to the continued increase of Madrasi tenants in that district.

**Agricultural advances.**

19. The total amount of the advances in 1909-10 was the smallest annual amount since 1905-06. In the preceding year (1908-09) these advances reached the highest amount ever issued. The explanation of this reduction of the amount of loans issued is, no doubt, that the agricultural season of 1909-10 in the central districts was the most prosperous which has occurred in the past ten years. In Myingyan the loans issued fell from nearly a lakh and a half to about ten thousand rupees. The Divisional Commissioner is of opinion that the Deputy Commissioner was justified in refusing applications in excess of this amount. The reduction, however, is not general. Some of the dry zone districts show no reduction notwithstanding the favourable season. In the five districts of the Irrawaddy Division, as a result of a conference of Deputy Commissioners, an effort was made to popularise agricultural advances as a remedy for the indebtedness of cultivators. In Pyapôn, Ma-ubin and Henzada the amount of the advances was nearly doubled in the year, and in Bassein nearly trebled. The money issued in this way, however, is still too little to have a decisive effect upon agricultural indebtedness. The district in which the largest amount was issued in 1909-10 was Tharrawaddy. The Divisional Commissioner is satisfied that these advances in Tharrawaddy "are properly managed and get into the right hands," and "is credibly informed that" the Deputy Commissioner has "by these advances obviated the necessity of going to local money-lenders." The district suffered from ill-distributed rainfall, excessive flooding by the Irrawaddy and from cattle disease during the ploughing season. Owing to the prosperity of the season in the dry districts where the crops are most precarious, it was not generally necessary to suspend recoveries, and large amounts were suspended only in Tharrawaddy, Meiktila and Yamèthin. The suspensions in Tharrawaddy are accounted for above. No explanation is offered in the Deputy Commissioner's report of the large suspensions in Yamèthin. In Meiktila the Deputy Commissioner's explanation that "though the year was a prosperous one, it was found necessary in some cases to suspend recoveries because the heavy rainfall was unsuitable for some crops, such as chillies, and caused a reduction of the outturn in some parts of the district" does not sufficiently explain why the amount suspended was the largest in recent years.

One of the difficulties which has been met by District Officers who endeavoured to popularise Government loans was the order prohibiting the issue of loans until the annual allotment of the district has been finally sanctioned. The final sanction could not be communicated to Deputy Commissioners before the end of the hot weather, when it was too late to enable cultivators to buy cattle

with the loans for the ploughing season. Government has now ruled that the ordinary rule by which expenditure is incurred at the beginning of a financial year without waiting for the receipt of the sanctioned budget estimates shall be followed in the case of agricultural loans; that is, District Officers will be allowed to disburse a certain proportion of the sum provisionally allotted to their districts without awaiting the final sanction of the allotment. If it is found that advances are required in February or March, at the end of the financial year, it will be necessary for the District Officers to save some part of their annual allotments for disbursement during those months. The Deputy Commissioner, Myaungmya, in explanation of the fact that the demand for loans is not increasing in his district remarks: "it would appear that there was some difficulty to get men together who could trust one another and stand security together. The usual condition that the headman should be one of the joint sureties must have also limited the number of borrowers." The rules allow the Deputy Commissioner a wide discretion in regard to the kind of security to be demanded, and do not require that the headman shall be a co-surety.

As usual very little use has been made of the provisions of the Land Improvement Loans Act.

The Local Government pays to the Imperial Government a lower rate of interest than it charges to borrowers. Any profits or losses which may occur are credited or debited to Provincial revenues. The profit and loss account of a series of years is shewn in Statement XIV. It is intended that "where, on an average of years, the nett profits of the Local Government are large, measures should be taken to reduce them, not by a reduction of the rate of interest charged, but by more liberal treatment of those cases in which the borrower has met with misfortune, or by providing expenditure for such purposes as maintaining a staff for well-boring or other aids to land improvement, or for an extension of the system of free grants-in-aid"—the expenditure on such objects being separately debited in the current expenditure of the Local Government, and not taken against the loan account. The average profit of the past seven years has been Rs. 29,885. The condition of the general Provincial finances gives no encouragement to propose any schemes for reducing these profits.

# CHAPTER VIII.

## Revenue Proceedings.

**Revenue Proceedings against defaulters.**
*Statement VIII, page 49.*

20. The amount of revenue for realization of which applications were necessary was Rs. 8,99,215, nearly a lakh less than in the preceding year; the amount recovered was Rs. 7,44,014. The number of notices of demand was only 31,331, being 6,523 less than the total of the previous year.

More action seems to have been taken against the person and the moveable property of defaulters than against their immoveable property; 7,419 warrants of arrest were issued, 2,257 persons were arrested and 37 were committed to jail; all of these figures are considerable advances on those recorded for the previous year, which were 6,506, 1,777 and 28, respectively; 5,164 warrants of attachment against moveable property resulting in 622 sales were increases of 269 and 355 respectively over the figures of the preceding year.

Action against immoveable property showed a decrease, 10,304 warrants and 1,545 sales being recorded against 11,142 and 2,032 for the year before. As the great majority of such warrants and sales are reported from Lower Burma, these figures seem to show that Revenue Officers are more careful in their enquiries as to the existence of a permanent heritable and transferable right to land before issuing warrants of attachment. The percentage of realizations is about eighty-three, which is slightly better than in the previous year.

The percentages in different districts between the numbers of notices and warrants and the amounts of outstandings exhibit striking variations; to quote one or two instances—Pyapôn with Rs. 1,29,692 to be recovered had fewer notices of demand than Henzada with Rs. 21,651, or Tharrawaddy with Rs. 27,919, while Meiktila with only Rs. 2,620 to recover issued nearly twice as many notices as Prome with Rs. 18,921.

Hanthawaddy, 1,519, Tharrawaddy, 1,353, Pyapôn, 717 and Ma-ubin, 547, account for more than half the number of warrants of arrest issued.

*Akyab.*

In Akyab the number of notices issued fell from 6,064 to 694; the figures for previous years had been wrongly reported and included not merely coercive notices but all kinds of notices issued to parties and advocates in revenue cases. One hundred and thirty-seven persons were arrested as compared with eighty-four in the previous year and none the year before; most of these were Chittagonian immigrants who refused to pay capitation-tax; none were, however, committed to jail.

*Kyaukpyu.*

In Kyaukpyu 126 notices and 137 warrants of arrest were issued; these figures are a great improvement on those of the previous year when 226 warrants of arrest were issued and only 8 notices, but they still seem susceptible of improvement.

The comparatively high proportion of warrants, arrests and imprisonments in Sandoway is due to action against opium consumers who tried to evade payment.

*Hanthawaddy.*

The satisfactory decreases in nearly every item of Statement VIII recorded from Hanthawaddy District are the direct outcome of the re-organization of the Revenue Office and of instructions issued to subordinate Revenue Officers. Money-lending firms in Rangoon which own land in the district have apparently realized that delays in payment of revenue with a view to profit by the interest on the money do not counterbalance the attendant risks.

*Pegu.*

In Pegu the increase of warrants of arrest by 284 resulted from the failure of fishery lessees to pay in their revenue by due date. There has been a large increase in the number of fisheries in this district, and fishermen are notoriously slow in paying up their revenue; moreover, in some cases in this district action was taken to secure the full payment of fishery revenue which had subsequently to be remitted and refunded.

*Tharrawaddy.* In Tharrawaddy the villagers cultivating in flooded tracts who had received large remissions of revenue a few years ago deliberately delayed payment of revenue in the expectation (which was not justified) of again receiving remission. Consequently warrants of arrest increased by 541 to 1,353; 624 persons were arrested but it was necessary to commit only 6 of them to jail.

*Prome.* In Prome a large amount of the outstandings for which coercive processes were issued represents the revenue due from the fisheries in the Inma Swamp which was subsequently remitted as explained in Chapter IV.

*Bassein.* In Bassein the good harvest experienced caused a decrease in the number of attachments and sales of property; the increase in arrests from 23 to 85 is due to the Township Officer, Ngathainggyaung, who used this means of expediting his collection of capitation-tax too freely.

*Henzada.* Henzada shows large increases of notices, warrants and sales. It is explained that the two circles of Myenu and Thaungdan, which are too large for the Circle *Thugyis* * to control properly, are responsible for the increases which are due to capitation-tax recovery proceedings. There was also dishonesty in dealing with these cases—the tax being paid in whole or in part in many instances to hangers-on of the *thugyi* * or Township Office and the warrant returned with an endorsement "No effects". It is hoped that the arrangements made to reduce the area of these circles will lead to more effective control.

*Pyapôn.* Pyapôn returns large increases under every sub-head of Statement VIII save for an insignificant decrease of one in sales of moveable property. The low price of paddy at the time of harvest and revenue demand coupled with the damage done to crops by the November rain are said to have rendered collection more difficult than usual. These conditions were however not peculiar to Pyapôn and the true explanation of the increases should perhaps be sought elsewhere.

*Tavoy.* The number of processes issued in Tavoy (1,055) appears to the Financial Commissioner to be unnecessarily high.

*Minbu.* In Minbu payment of † *thathameda* was frequently objected to on the ground that the *thamadis'*‡ assessment was unfair; *thamadis*‡ are chosen as a rule from amongst the most well-to-do people who take care that their class does not suffer from excessive assessments.

*Ruby Mines.* In Tavoy and the Ruby Mines the amount of revenue to be recovered was practically the same, namely, Rs. 6,400, but whereas in Tavoy 1,055 processes were issued, in the Ruby Mines only 73 were necessary owing to the instructions issued to subordinate Revenue Officers.

*Shwebo.* In Shwebo owing to increased demand, indebtedness, diminished yield and the difficulties experienced by the cultivators in raising money through bad markets for paddy, large amounts were outstanding and there was an abnormally large increase in processes, arrests and sales. More notices were issued in this district than in any other, except Rangoon.

*Sagaing. Mandalay. Yamèthin.* In Sagaing, Mandalay and Yamèthin plague is said to have caused increases in notices, warrants of arrest and attachments respectively.

**Commission paid for the assessment and collection of revenue.**
*Statement IX, Part I, page 50.*
**(i) Circle Thugyis.**

21. The number of Circle * *Thugyis* was 193, being thirteen less than in the previous year. The average amount received by each Circle * *Thugyi* was Rs. 1,293 as against Rs. 1,262 in the previous year.

Of Rs. 2,54,474 the balance of commission payable after deductions for survey charges, Rs. 2,49,492 were actually disbursed within the year.

* *Thugyi.*—See note on page 9. † *Thathameda.*—See note on page 2.
‡ *Thamadi.*—See note on page 6.

There was an increase of ninety-seven in the number of revenue-collecting village headmen, and a satisfactory increase of Rs. 5 per annum in the average amount of commission drawn. The number of revenue-collecting headmen is 14,493 and each man draws on an average Rs. 134 per year. A proposal to increase the rate of commission for village headmen whose annual emoluments are less than Rs. 50 has been sanctioned for Thatôn District and the application of this principle to other districts is under consideration.

(ii) Village Headmen.
*Statement IX, Part II, page 51.*

The total amount of commission earned on account of the year's collections was Rs. 19,52,383 of which just over Rs. 10,000 remained undisbursed at the end of the year. This small amount was composed of petty sums payable as commission for capitation-tax collections on blank tickets or for supplementary assessments of *kaing** and *mayin*† due just before the close of the year. Headmen generally prefer to allow small sums to remain undisbursed until their next visit to headquarters rather than to make a special trip to draw them.

The Deputy Commissioner, Minbu, draws attention to the unsuitable formation of village jurisdictions in his district from an administrative point of view, the boundaries of village-tracts in some cases running up to the fences of inhabited villages and sometimes even cutting villages in two; the Deputy Commissioner will presumably take the necessary steps to have redistribution made if he considers it necessary.

*Minbu.*

The Deputy Commissioner, Upper Chindwin, has modified the number of revenue-collecting headmen formerly reported from his district, and the number now represents the total of commission-drawing village headmen who give security. Subordinate headmen who receive no commission direct are excluded.

*Upper Chindwin.*

No defalcations occurred in Hanthawaddy although enquiries were necessary in two cases. Township Officers were particularly instructed to collect receipts from village headmen with as little delay as possible and not to run the risk of allowing headmen to retain comparatively large sums in their possession for too long a period.

**Defalcations.**
*Hanthawaddy.*

In Tharrawaddy a village headman absconded without paying land revenue Rs. 1,527-9-0 and capitation-tax Rs. 30. He was arrested and sentenced to two years' imprisonment. The whole amount was recovered from his sureties.

*Tharrawaddy.*

In Henzada in one case the bulk of the land revenue was carried off by so-called dacoits while in the hands of a headman; it is believed that these dacoits were relations of the headman (supported by the headman of a neighbouring village). Two other headmen are believed to have embezzled the land revenue in their hands though only one was convicted.

*Henzada.*

In Myaungmya there were two petty embezzlements of capitation-tax totalling just over Rs. 100. Both amounts were subsequently recovered. The headmen were convicted in the Lower Courts but were acquitted on appeal; both have since been dismissed.

*Myaungmya.*

From Ma-ubin no less than seven defalcations are reported; in every case the co-sureties paid up the amounts.

*Ma-ubin.*

In Mergui an embezzlement of Rs. 200 by a village headman occurred: the headman was subsequently sentenced to six months' imprisonment under section 409, Indian Penal Code, after making good the amount. In Myitkyina a *thugyi*‡ was dismissed for embezzlement after the amount embezzled had been recovered from him.

*Mergui.*
*Myitkyina.*

In Shwebo a headman and a revenue surveyor were dismissed for arranging to leave the lands of the former unassessed to land revenue.

*Shwebo.*

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* *Kaing.*—See note on page 7.

† *Mayin.*—Properly rice grown on low-lying land in the hot weather and harvested in June or July. But the term is applied also to other crops which mature about the same time.

‡ *Thugyi.*—See note on page 9.

In Kyauksè a headman who misappropriated Rs. 583-2 for the purpose of gambling was convicted under section 409, Indian Penal Code.

*Kyauksè.*

An enquiry into a case of uncertified alteration of ten tax tickets involving an amount of Rs. 30 led to no result, only the proper amounts were collected from the assessees.

There was no change in the method of taking security during the year. The system of co-villagers' security in force in Prome and Thayetmyo is said to have continued to work satisfactorily.

**Security.**

22 The area granted or leased during the year was 36,970 acres, a slight increase on the figure of the previous year.

**Area granted or leased for cultivation.**

*Statement X, column 2, page 52.*

This total represents the area of land taken up for cultivation of special staples or on special terms of exemption; land taken up for ordinary cultivation is not now as a rule leased or granted, but is held on squatter occupation subject only to the payment of ordinary revenue.

Applications for leases for rubber cultivation caused an increase in Thatôn and Tavoy but in all the other districts of the Tenasserim and Irrawaddy Divisions the suspension of the issue of *pottas** for ordinary cultivation has caused large decreases in the area granted or leased. With the extension of the discouragement of grants for ordinary cultivation it may be expected that the figures under this sub-head will continue to decrease.

*Thatôn.*
*Tavoy.*

In Hanthawaddy the issue of leases in the special lease area accounts for the increase and in Pegu a lease under special conditions of nearly 2,000 acres of lowlying land requiring a large expenditure on embankment was given to a capitalist.

*Hanthawaddy.*
*Pegu.*

The disposal of a large number of cases pending at the beginning of the year, and the prompt completion of proceedings on new applications account satisfactorily for what seems an unduly large increase in Kyaukpyu District.

*Kyaukpyu.*

In Sandoway the only culturable land available is mangrove swamp and the grant of *pottas** for the cultivation of such lands has been found to lead applicants into debt. Stricter enquiries into the means and resources of would-be grantees led to a decrease in the number of acres granted or leased.

*Sandoway.*

In Thatôn 1,500 acres of marine accretion were allotted to cultivators in 10-acre plots without the issue of grants or leases.

*Thatôn.*

The attempt made to lay out in blocks the land in the Minbu District available for irrigation from the Môn Canal does not seem to have been successful; the matter is being further enquired into.

*Minbu.*

In Katha, Myitkyina and other districts where the communal tenure of land prevails the only areas leased are those for the cultivation of special products such as rubber.

*Katha.*
*Myitkyina.*

In Sagaing a lease of 457 acres was made to a Rangoon Burman for the cultivation of *nanatgyi*† fibre.

*Sagaing.*

Owing to the high prices realized for rubber there has been a large increase in the number of applications for land for rubber cultivation: such applications were mainly in the Mergui, Tavoy, Amherst, Thatôn and Toungoo Districts, but applications were also dealt with in Myitkyina, Katha and the Ruby Mines, and in the Arakan Hill Tracts an application for the now disafforested Tein Lak Valley reserve has been referred for the orders of Government. In Mergui 268 applications for

**Rubber.**

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* *Potta* or *Patta.*—See note on page 24. | † *Nanatgyi.*—Agave Americana.

20,440 acres were received, and many were kept pending until the receipt of the revised rules. In Myitkyina 750 acres were leased for rubber cultivation and applications were also received in the Katha and Ruby Mines Districts. The recent revision of the rules for rubber grants seems to have checked the rush for land in Tavoy District. Forty applications for 7,919 acres were filed in the office of the Deputy Commissioner, Thatôn, and orders were passed in thirty cases affecting 1,937 acres. The experiment of fifteen Karens in Theinzeik who took out leases for small areas under the superintendence of their Roman Catholic priest will be watched with interest: over fifty applications were pending in Amherst at the end of the year.

**Revenue Free Grants: Religious Purposes.**

Two hundred and sixty-five acres were granted free of revenue for religious purposes being a little over half the amount granted last year; 22 districts show decreases as against 13 showing increases. The large grant of about 200 acres in Pakôkku in the previous year for the upkeep of the Pakan Sethushin Image of Gautama and the Tangyi Swèdaw Pagoda is almost sufficient to account for the difference. The largest areas granted in any districts were Toungoo 52 acres, Tharrawaddy 38 acres and Thatôn 24 acres.

**Public Purposes**

Only 24 acres were granted revenue free for public purposes, just half of the amount granted in the previous year; the areas were required for *zayats*,* tanks, burial grounds, etc.

**Thugyisa.**

One thousand two hundred and seven acres were granted or leased as *thugyisa*,† an increase of 188 acres on the figures of the previous year; only eleven districts return figures under this head.

*Sandoway.*

It is noted in Sandoway District that the rule limiting *thugyisa* † leases to a headman to land within his village-tract operates against the issue of such leases.

*Tharrawaddy.*

In Tharrawaddy an area of 199 acres was leased under this head being lands resumed for unauthorized transfer. When such lands were resumed and were not required for *thugyis* ‡ or when the rules prohibited the lease of such lands as *thugyisa*† they were allotted to *bonâ fide* agriculturists on license for three years; this procedure had the approval of the Commissioner.

*Pegu.*
*Myaungmya.*

Good work was also done in Pegu and Myaungmya in this respect.

*Upper Chindwin.*

In Upper Chindwin although only one new allotment of *thugyisa* † was made, a considerable area of land previously allotted as *thugyisa* † which had been yearly assessed to revenue and treated as private property was restored to its proper class as *thugyisa*† during the year.

**Assignments of Land Revenue.** *Statement XA, page 53.*

23. The total value of assignments of land revenue for all purposes shows an increase of Rs. 1,279-13-1 of which 91 per cent. was for purposes other than the maintenance of public servants.

(*a*) *For the maintenance of public servants.*—The total value of assignments is now Rs. 21,313-8-11, the total for the year of report, amounting to only Rs. 111-0-6 made up of small amounts in six districts on account of *thugyisa*† grants the largest being Rs. 39 and Rs. 23-2-8 for the Upper Chindwin and Katha Districts, respectively. The value of assignments under this head for the years 1907-08 and 1908-09 were Rs. 340-5-5 and Rs. 551-7-5 respectively.

(*b*) *For other purposes.*—Additions in 1909-10 amounted to Rs. 1,168-12-7 of which the largest occurred in Tharrawaddy (Rs. 464-2-6), Mandalay (Rs. 150-4-0), Pegu (Rs. 134-3-6), and Toungoo (Rs. 106-8-0). The amount for Tharrawaddy is almost entirely due to a grant for educational purposes to the Roman Catholic Mission.

Assignments in the other districts mentioned do not call for special explanation except perhaps in the case of Pegu where Rs. 96 out of Rs. 134-3-6 were on account of a grant for a religious purpose.

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* *Zayats.*—Public rest-houses.
† *Thugyisa.*—Land assigned as an appanage of the office of *thugyi* or headman.
‡ *Thugyi.*—See note on page 9.

**Waste land grants under the old rules.**

24. The revenue derived from the waste land grants in Akyab District fell from Rs. 76,030 to Rs. 73,392 due to reduction of rates of land revenue on re-settlement.

*Akyab.*

Five grant cases were dealt with during the year, one being returned for further report; it is understood that the grantee of Pyinchaung grant is appealing to the Governor-General in Council against the enhancement of his assessment.

*Rangoon Town. Hanthawaddy.*

In Rangoon Town no waste land grants were discovered by the Special Tenure Officer in the area transferred from Hanthawaddy in 1903.

One grant in the Insein Township has disappeared by erosion.

*Pegu.*

In Pegu in the case of the Kyauktaga lease the assessment at the rate of Re. 1 per acre was levied on 2,500 instead of 1,000 acres as in the previous year according to the special conditions of the lease.

**Land Acquisition.**

25. At the instance of the Railway Board the words in Direction 12 under the Land Acquisition Act providing that no land should be acquired for the Company except in accordance with the Land Acquisition Act, were deleted. The procedure has been found to be unnecessary and cumbrous where land already public property is concerned.

Enquiry was made into certain cases where the amount of compensation awarded seemed disproportionately large, but the explanations given were satisfactory, and the proceedings usually showed that the Collectors had taken considerable pains and care in arriving at their decisions.

**Inspections.**

26. The Financial Commissioner inspected during the year the District Revenue Offices and Record-rooms of Amherst, Tavoy, Mergui, Thayetmyo, Pakôkku, Minbu, Magwe, Kyauksè, Meiktila, Yamèthin, and Myingyan, the District Revenue Office of Hanthawaddy, the Subdivisional Revenue Offices of Pakôkku, Magwe, Kyauksè, Meiktila and Myingyan and the Township Offices of Pakôkku, Magwe, Kyauksè, Meiktila, and Myingyan. Inspections by Deputy Commissioners have as a rule been sufficient except with regard to their Record-rooms.

The offices not inspected at all during the year were the Subdivisional Offices, Myaungmya, Kawkareik, Shwebo, Kanbalu, Sagaing and the Township Offices, Twante, Thôngwa, Myaungmya, Leiktho, Mudôn, Kawkareik, Yebyu, Kin-u, Ye-u, Tada-u. Four Township Offices in the Lower Chindwin were also not inspected at all, officers are said to have had no time to spare for inspection duty on account of plague measures.

The Subdivisional Officers of Tharrawaddy, Zigôn, Katha, Banmauk, Wuntho, Myingyan and Pagan were conspicuous for their efforts in examining Township Offices, but the Financial Commissioner notes again that Subdivisional Officers have not on the whole taken sufficient interest in their inspection duties.

The Record-rooms inspected only once were those of Akyab, Kyaukpyu, Bassein, Myaungmya, Thatôn, Mergui, Tavoy, Ruby Mines and Lower Chindwin. The Record-room, Hanthawaddy, is still far from satisfactory. Advantage will be taken of the transfer to the old Chief Court buildings to examine and re-arrange the records.

The Township Offices reported to be in an unsatisfactory condition were Allanmyo, Dedaye, Bogale, Bilin, Madaya, Katha, Shwebo and Maingkaing.

**Concluding remarks.**

27. Among the District Officers who have done good work in the Revenue Department during the year, the Financial Commissioner brings to notice the names of Messrs. Morgan Webb and Leveson in Hanthawaddy, Major Obbard in Pegu, Mr. Wingate in Rangoon, Mr. W. J. Smyth in Tharrawaddy, Colonel Aplin in Amherst, Mr. Grahame in Bassein, Major Des Vœux in Mandalay, Maung Myat Tun Aung in Kyaukpyu and Mr. Wallace in Shwebo.

Among Subdivisional Officers the names of Messrs. Stewart, Grantham, Craw, Sitzler and Daun, and Captains Newcombe and Hodgins, Maung San U Kaing, Maung Pan Hla, Maung Ngwe Kaing, Maung Pan Tha, Maung Po Te

Maung Po Pe (2), Maung Tin (2), Maung Myat Tha Gyaw, Maung Po Kyu, Maung Po Hla (5), Mr. S. M. Ali and Maung Po Nu, and among *Akunwuns* * Maung Shein, Maung Aung Gyi, Maung Aung Nyun (2), Maung Po Tun (2), Maung San Aung, Maung Tha Dun U, Maung Myin, Mr. Vaillant, and Maung Tun Maung are specially mentioned. Among Township Officers, the names of Maung Shwe Tha and Maung E Cho (2), Maung Mra Tha, Maung Aung Gyaw, Maung Ta Dut, Maung Yet The Aung, Maung I, Maung Ba Tin (2), Maung Hmôn, Maung Po Kye, Maung Tha Gyaw (2), Maung Thet Pon, Maung Bo (1) and Maung Po Saung are noted.

The *Inkunwuns* † Maung Thet and Maung Ba Tôk at Ma-ubin, Maung Po Saw at Bassein, Maung Gale at Pegu and Maung Nyein at Katha, are well-spoken of. Captain Sandeman, the Warden of the Yenangyaung Oil-field,and Maung Shwe Zan Aung, whose duties were connected with the Rangoon Town Lands, deserve mention. In the Settlement Department Messrs. Arbuthnot and W. J. Keith and Maung Byaung (1), and in the Lands Records Department Messrs. Clancey, Beechey, Haddock and Palmer, rendered particularly good service. The services of the head of both these Departments, Mr. H. M. S. Mathews, were invaluable.

Soon after the close of the year of report, and within eight days, the Revenue Department lost by death the services of two able officers, Mr. H. P. Todd-Naylor and Lieutenant-Colonel F. D. Maxwell, both Commissioners of Divisions. Mr. Todd-Naylor had served in various parts of both Upper and Lower Burma, had played a conspicuous part in the pacification of the Province in 1886 to 1890, and afterwards employed his abounding energy in the more peaceful paths of administrative progress. Colonel Maxwell was stationed in the Delta from December 1894 to his death. He had conducted a special investigation into its fisheries and was familiar with all its problems. To these two officers the Financial Commissioner owed much wise counsel in the preparation and much skill and energy in the execution of improvements in the revenue administration. Their loss has been, and will be, deeply felt. The Financial Commissioner is also indebted to other Commissioners of Divisions, including Messrs. Eales, Cholmeley and Carey, for their assistance. Mr. Holme, the Financial Commissioner's late Secretary, maintained his excellent reputation until the end of March, when he was appointed to be an Under Secretary to the Government of India. Mr. J. J. Anderson, the Assistant Secretary, continued to discharge his duties with efficiency.

The appendix, in which the remarks of Commissioners and Deputy Commissioners on the services of officers were reproduced, has been discontinued. The Financial Commissioner realizes that he cannot praise all whose work is meritorious, and he takes this opportunity of thanking all, whether mentioned above or not, who performed their duties with a single eye to the welfare of the inhabitants of Burma.

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* *Akunwun.*—An Officer of the Provincial or Subordinate Civil Service in charge of a District Revenue Office under the Deputy Commissioner.

† *Inkunwun.*—An Officer of the Provincial or Subordinate Civil Service in charge, under the Deputy Commissioner, of the fishery revenue.

By order,

R. F. GREER,

*The 11th November 1910.* *Secretary to the Financial Commissioner, Burma.*

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STATEMENT I.—*Land Revenue. Area assessed and Revenue Demand, Remissions, Collections and Outstandings for the year ended the 30th June* 1910 (Paragraphs 4—6 of Report, pages 3—9).

| Division and District. | Area assessed in acres. | Demand. | | Remissions. | | Collections. | | Outstandings. |
|---|---|---|---|---|---|---|---|---|
| | | Arrears. | Current. | Arrears. | Current. | Arrears. | Current. | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| ARAKAN ... Akyab ... | 799,741 | ... | 18,52,844 | ... | 1,698 | ... | 18,51,146 | ... |
| ARAKAN ... Northern Arakan | 11,645 | ... | 8,152 | ... | 3 | ... | 8,085 | 64 |
| ARAKAN ... Kyaukpyu ... | 191,650 | 321 | 2,92,979 | 112 | 723 | 209 | 2,91,977 | 279 |
| ARAKAN ... Sandoway ... | 80,082 | 335 | 1,31,235 | ... | 24 | 335 | 1,31,211 | ... |
| PEGU ... Rangoon Town ... | 8,523 | 481 | 32,328 | ... | 48 | 481 | 32,280 | ... |
| PEGU ... Hanthawaddy ... | 1,203,334 | ... | 37,15,331 | ... | 64,707 | ... | 36,49,168 | 1,456 |
| PEGU ... Pegu ... | 848,017 | ... | 18,81,377 | ... | 6,123 | ... | 18,73,590 | 1,664 |
| PEGU ... Tharrawaddy ... | 521,423 | 790 | 11,81,168 | 468 | 13,982 | 322 | 11,67,101 | 85 |
| PEGU ... Prome ... | 366,358 | 131 | 5,58,817 | ... | 5,651 | 131 | 5,53,166 | ... |
| IRRAWADDY ... Bassein .. | 707,054 | 218 | 15,48,502 | ... | 2,080 | 218 | 15,46,281 | 141 |
| IRRAWADDY ... Henzada ... | 559,546 | ... | 13,62,393 | ... | 2,182 | ... | 13,60,211 | ... |
| IRRAWADDY ... Myaungmya ... | 642,839 | 288 | 19,26,669 | 288 | 8,171 | ... | 19,18,498 | ... |
| IRRAWADDY ... Ma-ubin ... | 444,597 | ... | 12,71,744 | ... | 64,511 | ... | 12,07,233 | ... |
| IRRAWADDY ... Pyapôn .. | 622,164 | 345 | 18,55,848 | 23 | 9,108 | 322 | 18,43,339 | 3,401 |
| TENASSERIM ... Toungoo ... | 420,900 | 70 | 8,07,272 | 13 | 5,182 | 57 | 8,01,874 | 216 |
| TENASSERIM ... Salween ... | 24,645 | ... | 26,955 | ... | ... | ... | 26,955 | ... |
| TENASSERIM ... Thatôn ... | 704,937 | 135 | 11,91,996 | ... | 15,947 | 135 | 11,73,654 | 2,395 |
| TENASSERIM ... Amherst ... | 514,143 | ... | 9,29,705 | ... | 3,390 | ... | 9,23,849 | 2,466 |
| TENASSERIM ... Tavoy ... | 135,043 | ... | 3,05,993 | ... | 333 | ... | 3,05,660 | ... |
| TENASSERIM ... Mergui ... | 110,907 | ... | 2,70,188 | ... | 768 | ... | 2,69,420 | ... |
| MAGWE ... Thayetmyo ... | 207,472 | 235 | 2,56,084 | ... | 1,287 | 235 | 2,54,425 | 372 |
| MAGWE ... Pakôkku ... | 47,022 | 53 | 1,68,908 | ... | 1,871 | 53 | 1,67,021 | 16 |
| MAGWE ... Minbu ... | 225,882 | 112 | 4,19,599 | 35 | 470 | 77 | 4,19,122 | 7 |
| MAGWE ... Magwe ... | 423,607 | 10 | 4,91,851 | ... | 234 | 10 | 4,91,550 | 67 |
| MANDALAY ... Mandalay ... | 175,494 | (a) 59 | 3,93,102 | 3 | 3,811 | 56 | 3,89,269 | 22 |
| MANDALAY ... Bhamo ... | 24,573 | ... | 37,899 | ... | ... | ... | 37,899 | ... |
| MANDALAY ... Myitkyina ... | ... | 10 | 29,618 | ... | 124 | 10 | 29,494 | ... |
| MANDALAY ... Katha ... | 156,935 | ... | 2,05,228 | ... | 2,323 | ... | 2,02,905 | ... |
| MANDALAY ... Ruby Mines ... | 6,593 | ... | 16,657 | ... | 89 | ... | 16,568 | ... |
| SAGAING ... Shwebo ... | 456,487 | ... | 4,57,025 | ... | 1,843 | ... | 3,47,070 | 8,112 |
| SAGAING ... Sagaing ... | 444,468 | 9 | 4,93,831 | 3 | 205 | 6 | 4,93,626 | ... |
| SAGAING ... Lower Chindwin | 457,963 | ... | 3,42,946 | ... | 77 | ... | 3,42,869 | ... |
| SAGAING ... Upper Chindwin | 31,494* | 728 | 1,25,715 | 12 | 198 | 700 | 1,25,508 | 25 |
| MEIKTILA ... Kyauksè ... | 173,054 | ... | 1,98,401 | ... | 3,995 | ... | 1,94,406 | ... |
| MEIKTILA ... Meiktila ... | 321,930 | ... | 3,35,121 | ... | 236 | ... | 3,34,885 | ... |
| MEIKTILA ... Yamèthin † ... | 226,950 | 3 | 2,60,181 | ... | 906 | 3 | 2,59,275 | ... |
| MEIKTILA ... Pyinmana † ... | 119,536 | 103 | 2,95,116 | 9 | 829 | 94 | 2,94,287 | ... |
| MEIKTILA ... Myingyan ... | 572,066 | (a) 47 | 4,68,617 | 4 | 169 | 43 | 4,68,448 | ... |
| Total ... 1909-10 ... | ... | (a) 4,483 | 2,61,47,395 (a) | 970 | 2,23,298 (a) | 3,497 | 2,59,03,325 (a) | 20,788 |
| Total ... 1908-09 ... | ... | 96,921 | 2,57,89,315 | 35,584 | 1,00,745 | 61,337 | 2,56,84,151 | 4,483(a) |

(a) Revised figures. | * Mingin Subdivision only. | † Subdivisions.

STATEMENT III-A.—*Capitation-tax.—Number of persons assessed, Demand, Remissions, Collections and Outstandings for the year ended the 30th June* 1910 (Paragraph 8 of Report, pages 12—15).

| Division and District. | Number of persons assessed. | Demand. | | Remissions. | | Collections. | | Outstandings. |
|---|---|---|---|---|---|---|---|---|
| | | Arrears. | Current. | Arrears. | Current. | Arrears. | Current. | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| ARAKAN ... Akyab ... | 163,850 | .. | 5,99,445 | ... | 2,576 | ... | 5,96,869 | ... |
| Northern Arakan | 5,128 | ... | 5,128 | ... | 5 | ... | 5,123 | ... |
| Kyaukpyu ... | 43,129 | ... | 1,61,776 | ... | 1,911 | ... | 1,59,837 | 28 |
| Sandoway ... | 22,592 | ... | 81,468 | ... | 397 | ... | 81,071 | ... |
| PEGU ... Hanthawaddy ... | 137,797 | 123 | 5,40,726 | 123 | 8,670 | ... | 5,32,056 | ... |
| Pegu ... | 107,921 | ... | 4,28,680 | ... | 16,769 | ... | 4,11,911 | ... |
| Tharrawaddy ... | 81,668 | 151 | 3,66,789 | 53 | 7,237 | 98 | 3,59,552 | ... |
| Prome ... | 73,516 | ... | 3,03,196 | ... | 4,163 | ... | 2,99,033 | ... |
| IRRAWADDY Bassein ... | 86,769 | ... | 3,84,655 | ... | 7,547 | ... | 3,77,108 | ... |
| Henzada ... | 100,654 | ... | 4,48,283 | ... | 7,475 | ... | 4,40,808 | ... |
| Myaungmya ... | 70,453 | 190 | 3,03,634 | 10 | 9,826 | 180 | 2,93,808 | ... |
| Ma-ubin ... | 60,847 | ... | 2,61,430 | ... | 5,804 | ... | 2,55,626 | ... |
| Pyapôn ... | 56,339 | ... | 2,35,025 | .. | 6,577 | ... | 2,28,448 | ... |
| TENASSERIM Toungoo ... | 69,915 | ... | 2,77,488 | ... | 2,976 | ... | 2,74,512 | ... |
| Salween ... | 10,400 | ... | 20,527 | ... | 76 | ... | 20,451 | ... |
| Thatôn ... | 85,241 | ... | 3,42,837 | ... | 1,907 | ... | 3,40,930 | ... |
| Amherst ... | 62,839 | ... | 2,60,010 | ... | 1,540 | ... | 2,58,470 | ... |
| Tavoy ... | 28,070 | ... | 1,11,734 | ... | 1,070 | ... | 1,10,664 | ... |
| Mergui ... | 24,742 | ... | 88,360 | ... | 1,167 | ... | 87,193 | ... |
| MAGWE ... Thayetmyo ... | 51,769 | ... | 2,31,893 | ... | 1,164 | ... | 2,30,729 | ... |
| Railway Company's employés including coolies employed on construction lines. | ... | 7,685 | 26,315 | ... | ... | 7,685 | 19,637 | 6,678 |
| Irrawaddy Flotilla Company's employés. | ... | ... | 4,275 | ... | .. | ... | 4,275 | ... |
| Total ... 1909-10 | 1,343,639 | 8,149 | 54,83,674 | 186 | 88,857 | 7,963 | 53,88,111 | 6,706 |
| 1908-09 | 1,314,495 | 8,602 | 53,69,802 | 704 | 79,071 | 7,898 | 52,82,582 | 8,149 |

STATEMENT III-B.—*Thathameda.—Number of households assessed, Demand, Remissions, Collections and Outstandings for the year ended the 30th June* 1910 (*Upper Burma only*) (Paragraph 10 of Report, pages 15—17).

| Division and District. | Number of households assessed. | Demand. | | Remissions. | | Collections. | | Outstandings. |
|---|---|---|---|---|---|---|---|---|
| | | Arrears. | Current. | Arrears. | Current. | Arrears. | Current. | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Magwe ... Pakôkku ... | 78,678 | 113 | 7,84,181 | 88 | 3,734 | 25 | 7,80,447 | ... |
| Minbu ... | 53,449 | 25 | 2,69,898 | 5 | 1,249 | 20 | 2,68,629 | 20 |
| Magwe ... | 66,279 | .. | 2,43,433 | ... | 832 | ... | 2,38,264 | 4,337 |
| Mandalay ... Mandalay ... | 41,429 | 1,639 | 2,55,848 | 1,590 | 4,407 | 49 | 2,51,426 | 15 |
| Bhamo ... | 11,623 | ... | 1,23,175 | ... | 1,882 | ... | 1,21,293 | ... |
| Myitkyina ... | 16,436 | ... | 1,00,267 | ... | 7,598 | ... | 92,669 | ... |
| Katha ... | 41,827 | 63 | 2,25,990 ‡ 2,808 | 7 | 859 | 56 | 2,25,131 ‡ 2,808 | ... |
| Ruby Mines .. | 9,272 | ... | 77,606 † 20,000 | ... | 751 | ... | 76,855 † 20,000 | ... |
| Sagaing ... Shwebo .. | 74,362 | ... | 2,98,566 | .. | 3,120 | ... | 2,95,446 | ... |
| Sagaing ... | 60,641 | | 2,95,344 | ... | 1,706 | ... | 2,93,638 | ... |
| Lower Chindwin ... | 63,697 | . | 3,81,979 | ... | 1,405 | ... | 3,80,574 | ... |
| Upper Chindwin .. | 30,765 | 282 | 2,64,308 | 161 | 1,352 | 121 | 2,62,787 | 169 |
| Meiktila ... Kyauksè . | 32,916 | ... | 1,59,442 | ... | 772 | ... | 1,58,670 | ... |
| Meiktila . | 53,914 | ... | 1,62,803 | ... | 1,826 | ... | 1,60,977 | ... |
| Yamèthin § ... | 33,629 | ... | 1,23,476 | ... | 1,541 | ... | 1,21,935 | ... |
| Pyinmana § ... | 25,379 | 20 | 1,09,867 | 20 | 864 | ... | 1,09,003 | ... |
| Myingyan ... | 86,590 | * 14 | 2,66,574 | ... | 1,352 | 14 | 2,65,222 | ... |
| Railway Company's employés ... | ... | ... | 15,801 | ... | ... | ... | 15,728 | 73 |
| Irrawaddy Flotilla Company's employés. | ... | ... | 4,275 | ... | ... | ... | 4,275 | ... |
| Total ... 1909-10 ... | 7,80,886 | 2,156 | 41,85,641 | 1,871 | 35,250 | 285 | 41,45,777 | 4,614 |
| 1908-09 ... | 760,639* | 12,193 | 41,03,337 | 8,564 | 40,121 | 3,629 | 40,61,102 | 2,156* |

* Revised figures. | † Tribute. | ‡ Kachin tribute. | § Subdivision.

STATEMENT IV-A.—*Capitation-tax.—Classification of Exemptees for the year ended the 30th June* 1910 (Paragraph 9 of Report, page 15).

| Division and District. | Government servants and pensioners. | Priests and schoolmasters. | Village headmen. | Poverty and old age. | Immigrants. | Persons assessed to income-tax. | Others. | Total. |
|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Arakan ... Akyab ... | 660 | 1,093 | 1,100 | 9,541 | ... | 150 | 196 | 12,740 |
| Northern Arakan | 296 | 6 | 29 | 102 | ... | 11 | ... | 444 |
| Kyaukpyu ... | 400 | 425 | 477 | 5,405 | ... | 118 | 10 | 6,835 |
| Sandoway ... | 376 | 194 | 225 | 2,378 | ... | 96 | 80 | 3,349 |
| Pegu ... Hanthawaddy ... | 1,040 | 1,722 | 816 | 9,633 | ... | 404 | 34 | 13,649 |
| Pegu ... | 1,125 | 1,191 | 522 | 5,737 | ... | 622 | 59 | 9,256 |
| Tharrawaddy ... | 1,116 | 762 | 667 | 9,249 | ... | 356 | 42 | 12,192 |
| Prome ... | 686 | 677 | 623 | 9,845 | ... | 200 | 40 | 12,071 |
| Irrawaddy Bassein ... | 515 | 714 | 714 | 7,103 | ... | 313 | 2 | 9,361 |
| Henzada ... | 451 | 1,116 | 622 | 10,473 | ... | 268 | 166 | 13,096 |
| Myaungmya ... | 390 | 620 | 638 | 4,241 | ... | 372 | 4 | 6,265 |
| Ma-ubin ... | 425 | 493 | 404 | 5,271 | 13 | 466 | 4 | 7,076 |
| Pyapôn ... | 425 | 632 | 394 | 3,082 | ... | 511 | ... | 5,044 |
| Tenasserim Toungoo ... | 372 | 805 | 751 | 4,960 | 445 | 199 | 7 | 7,539 |
| Salween ... | 286 | 52 | 82 | 240 | ... | 33 | ... | 693 |
| Thatôn ... | 806 | 1,286 | 427 | 7,831 | 5 | 248 | 59 | 10,662 |
| Amherst ... | 624 | 1,400 | 368 | 6,495 | ... | 217 | 115 | 9,219 |
| Tavoy ... | 620 | 784 | 216 | 3,709 | 1 | 154 | 4 | 5,488 |
| Mergui ... | 455 | 361 | 174 | 2,135 | 143 | 131 | 4 | 3,403 |
| Magwe ... Thayetmyo . | 419 | 569 | 715 | 6,809 | .. | 75 | 21 | 8,608 |
| Total ... 1909-10 ... | 11,487 | 14,902 | 9,964 | 114,239 | 607 | 4,944 | 847 | 156,990 |
| 1908-09 ... | 11,165 | 14,885 | 10,010 | 111,251 | 462 | 4,517 | 575 | 152,865 |

STATEMENT IV-B.—*Thathameda.—Classification of Exemptees for the year ended the 30th June* 1910 (*Upper Burma only*) (Paragraph 11 of Report, page 17).

| Division and District. | Government servants and pensioners. | Priests and schoolmasters. | Village headmen and *Ywasayes.* | Poverty. | Immigrants. | Newly married couples. | *Ywagaungs.* | Others. | Total. |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| MAGWE ... Pakôkku ... | 808 | 1,642 | 1,748 | 7,535 | 6 | 1,572 | 461 | 247 | 14,019 |
| Minbu ... | 789 | 1,062 | 844 | 3,163 | ... | 730 | 443 | 169 | 7,200 |
| Magwe .. | 643 | 983 | 952 | 2,253 | 1 | 799 | 583 | 123 | 6,337 |
| MANDALAY... Mandalay ... | 1,022 | 1,232 | 818 | 4,070 | 4 | 581 | 410 | 63 | 8,200 |
| Bhamo ... | 244 | 172 | 319 | 640 | 117 | 165 | 21 | 57 | 1,735 |
| Myitkyina ... | 414 | 142 | 234 | 199 | 65 | 104 | 23 | 3 | 1,184 |
| Katha ... | 891 | 773 | 992 | 1,146 | 46 | 440 | 353 | 24 | 4,665 |
| Ruby Mines ... | 403 | 226 | 263 | 367 | ... | 123 | 54 | 315 | 1,751 |
| SAGAING ... Shwebo ... | 1,093 | 1,727 | 1,357 | 3,551 | 11 | 1,291 | 575 | 392 | 9,997 |
| Sagaing ... | 683 | 1,755 | 741 | 3,896 | 3 | 811 | 378 | 525 | 8,792 |
| Lower Chindwin | 581 | 1,591 | 911 | 4,837 | 1 | 611 | 446 | 189 | 9,167 |
| Upper Chindwin | 838 | 727 | 756 | 1,665 | 21 | 343 | 301 | 13 | 4,664 |
| MEIKTILA .. Kyauksè ... | 805 | 780 | 656 | 2,482 | ... | 382 | 278 | 106 | 5,489 |
| Meiktila ... | 870 | 1,283 | 968 | 2,366 | ... | 637 | 486 | 1,474 | 8,084 |
| Yamèthin ... | 614 | 911 | 1,331 | 3,662 | .. | 1,142 | 498 | 232 | 8,390 |
| Myingyan ... | 785 | 1,706 | 1,553 | 5,370 | 143 | 1,160 | 439 | 289 | 11,445 |
| Total 1909-10 | 11,483 | 16,712 | 14,443 | 47,202 | 418 | 10,891 | 5,749 | 4,221 | 111,119 |
| Total 1908-09 | 11,584 | 16,365 | 14,291 | 47,672 | 720 | 9,063 | 5,663 | 4,152 | 109,510 |

STATEMENT V.—*Land-rate in lieu of Capitation-tax.—Demand, Remissions, Collections and Balances for the year ended the 30th June* 1910 (*Lower Burma only*) (Paragraph 12 of Report, page 18).

| Division and District. | Area assessed in acres. | Demand. | | Remissions. | | Collections. | | Outstandings. |
|---|---|---|---|---|---|---|---|---|
| | | Arrears. | Current. | Arrears. | Current. | Arrears. | Current. | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| ARAKAN ... Akyab ... | 1,153 | ... | 8,119 | ... | 131 | ... | 7,988 | ... |
| Kyaukpyu ... | 333 | 7 | 2,012 | 7 | 26 | ... | 1,986 | ... |
| PEGU ... Prome ... | 1,867 | ... | 19,148 | ... | 296 | ... | 18,852 | ... |
| IRRAWADDY Bassein ... | 698 | 6 | 19,962 | 6 | 192 | ... | 19,770 | ... |
| Henzada ... | 2,691 | ... | 20,353 | ... | 889 | ... | 19,464 | ... |
| TENASSERIM ...Toungoo .. | 405 | ... | 13,156 | .. | 245 | ... | 12,911 | ... |
| MAGWE ...Thayetmyo ... | 223 | ... | 8,629 | ... | 47 | ... | 8,582 | ... |
| Total ... 1909-10 | 7,370 | 13 | 91,379 | 13 | 1,826 | ... | 89,553 | ... |
| Total ... 1908-09 | 7,603 | 109 | 94,814 | 5 | 1,934 | 104 | 92,867 | 13 |

STATEMENT VI.—*Fishery Revenue.—Demand, Remissions, Collections and Outstandings for the year ended 30th June* 1910 (Paragraph 13 of Report, pages 19—21).

| Division and District. | Demand. | | | Remissions. | | Collections. | | Outstandings. |
|---|---|---|---|---|---|---|---|---|
| | Arrears. | From net licenses. | From leased fisheries. | Arrears. | Current. | Arrears. | Current. | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Arakan ... Akyab | ... | 28,579 | 958 | ... | 15 | ... | 29,522 | ... |
| Northern Arakan | ... | ... | ... | ... | ... | ... | ... | ... |
| Kyaukpyu | ... | 15,642 | ... | ... | ... | ... | 15,642 | ... |
| Sandoway | ... | 3,394 | 906 | ... | ... | ... | 4,300 | ... |
| Pegu ... Rangoon Town | ... | 7,881 | ... | ... | ... | ... | 7,881 | ... |
| Hanthawaddy | 1,034* | 28,789 | 2,10,837 | ... | ... | 1,034 | 2,37,573 | 2,053 |
| Pegu | ... | 10,116 | 2,47,693 | .. | 1,210 | ... | 2,56,599 | ... |
| Tharrawaddy | ... | 7,312 | 1,85,896 | ... | ... | ... | 1,93,208 | ... |
| Prome | ... | 4,592 | 46,880 | ... | 3,069 | .. | 40,878 | 7,525 |
| Irrawaddy ... Bassein | ... | 11,313 | 2,94,488 | ... | 217 | ... | 3,05,584 | ... |
| Henzada | ... | 11,293 | 1,75,354 | ... | 1,000 | ... | 1,85,647 | ... |
| Myaungmya | ... | 17,815 | 1,41,089 | ... | ... | ... | 1,58,904 | ... |
| Ma-ubin | 1,500 | 10,781 | 5,98,325 | ... | 390 | 1,500 | 6,08,716 | ... |
| Pyapôn | 193 | 10,579 | 1,72,660 | ... | 1,747 | 193 | 1,80,359 | 1,133 |
| Tenasserim ... Toungoo | ... | 4,115 | 59,420 | ... | ... | ... | 63,535 | ... |
| Salween | ... | 73 | 55 | ... | ... | ... | 128 | ... |
| Thatôn | ... | 12,484 | 28,690 | ... | 1,000 | ... | 40,174 | ... |
| Amherst | ... | 12,379 | 8,848 | ... | ... | ... | 21,227 | ... |
| Tavoy | ... | 18,917 | 3,290 | ... | ... | ... | 22,207 | ... |
| Mergui | ... | 62,186 | 30,600 | ... | ... | ... | 92,786 | ... |
| Magwe ... Thayetmyo | ... | 3,443 | 1,211 | ... | ... | ... | 4,654 | ... |
| Pakôkku | ... | 1,956 | 7,678 | ... | ... | .. | 9,634 | ... |
| Minbu | ... | 7,909 | 21,169 | . | ... | ... | 29,078 | ... |
| Magwe | ... | 1,878 | 815 | ... | ... | ... | 2,693 | .. |
| Mandalay ... Mandalay | ... | 202 | 1,53,736 | ... | 160 | ... | 1,53,768 | 10 |
| Bhamo | ... | 866 | 26,900 | ... | ... | ... | 27,766 | ... |
| Myitkyina | ... | 1,716 | 22,820 | ... | ... | ... | 24,536 | ... |
| Katha | .. | 629 | 1,09,753 | ... | 1,042 | ... | 1,09,340 | ... |
| Ruby Mines | ... | 33 | 2,831 | ... | ... | ... | 2,864 | ... |
| Sagaing ... Shwebo | ... | 487 | 4,375 | ... | ... | ... | 4,735 | 127 |
| Sagaing | ... | 1,525 | 63,845 | ... | ... | ... | 65,370 | ... |
| Lower Chindwin | ... | 913 | 7,770 | ... | ... | ... | 8,683 | ... |
| Upper Chindwin | ... | 1,865 | 12,227 | ... | ... | ... | 14,092 | .. |
| Meiktila ... Kyauksè | ... | 204 | 938 | ... | ... | ... | 1,142 | ... |
| Meiktila | ... | ... | ... | ... | ... | ... | ... | ... |
| Yamèthin | .. | 1,487 | 6,395 | .. | ... | .. | 7,882 | ... |
| Myingyan | ... | 6,243 | 7,623 | ... | .. | ... | 13,866 | ... |
| Total 1909-10 .. | 2,727 | 3,09,596 | 26,56,075 | ... | 9,850 | 2,727 | 29,44,973 | 10,848 |
| Total 1908-09 .. | 28,387 | 3,04,490 | 24,90,807 | 23,506 | 24,265 | 4,881 | 27,68,342 | 2,690 |

* Includes Rs. 37, fines for late payments.

STATEMENT VII.- *Miscellaneous Land Revenue.—Collections for the year ended the 30th June* 1910
(Paragraph 14 of Report, pages 22—24).

| Division and District. | Rent of Town Lands not credited to Local Funds. | Fees, rents, and royalties on | | Receipts under Village Act. | Survey fees for *pottas*. | Other miscellaneous land revenue. | Total. |
|---|---|---|---|---|---|---|---|
| | | "Other" minerals. | Petroleum, rubies, jade, and amber. | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| ARAKAN ... Akyab ... | 603 | 713 | 1,194 | 8,631 | 1,904 | 1,985 | 15,030 |
| Northern Arakan | ... | ... | .. | ... | ... | ... | ... |
| Kyaukpyu ... | 89 | 1,981 | 1,091 | 1,561 | 2,590 | 119 | 7,431 |
| Sandoway ... | 88 | 40 | ... | 712 | 513 | 342 | 1,695 |
| PEGU ... Rangoon Town | ... | 1,350 | ... | ... | ... | 15 | 1,365 |
| Hanthawaddy .. | 20,317 | 3,952 | ... | 14,089 | 2,980 | 1,848 | 43,186 |
| Pegu ... | 28,234 | 1,530 | 16 | 13,874 | ... | 1,075 | 44,729 |
| Tharrawaddy ... | 473 | 660 | ... | 17,923 | ... | 2,878 | 21,939 |
| Prome ... | 1,995 | 939 | 730 | 9,234 | 36 | 91 | 13,025 |
| IRRAWADDY ... Bassein ... | 6,116 | 1,325 | 3 | 7,186 | 39 | 1,485 | 16,154 |
| Henzada ... | 1,044 | 2,326 | ... | 14,105 | 135 | 791 | 18,401 |
| Myaungmya ... | 4,029 | 660 | ... | 5,025 | 633 | 217 | 10,564 |
| Ma-ubin ... | 4,505 | 465 | 16 | 6,996 | 18 | 5,570 | 17,570 |
| Pyapôn ... | 7,216 | ... | 25 | 4,573 | 172 | 1,489 | 13,475 |
| TENASSERIM ... Toungoo ... | 5,504 | 1,230 | .. | 7,788 | 6,772 | 2,843 | 24,137 |
| Salween ... | | 200 | ... | 178 | ... | ... | 378 |
| Thatôn ... | 848 | 2,175 | ... | 8,219 | 1,917 | 112 | 13,271 |
| Amherst ... | 27 | 534 | 3 | 6,572 | 5,200 | 1,319 | 13,655 |
| Tavoy ... | 4 | 9,359 | ... | 1,635 | 1,335 | 19 | 12,352 |
| Mergui .. | 1,390 | 10,964 | ... | 1,860 | 27,985 | 700 | 42,899 |
| MAGWE ... Thayetmyo ... | 928 | 1,523 | 6,304 | 3,478 | 98 | 112 | 12,443 |
| Pakôkku ... | 549 | 1,540 | 81,448 | 4,948 | ... | 608 | 89,093 |
| Minbu ... | 1,187 | 6,525 | 3,756 | 11,219 | 390 | 127 | 23,204 |
| Magwe ... | 3,165 | 896 | 21,34,518 | 6,011 | ... | 3,673 | 21,48,263 |
| MANDALAY ... Mandalay ... | 14,760 | 2,877 | ... | 2,822 | 28 | 8,486 | 28,973 |
| Bhamo ... | 2,212 | 1,008 | ... | 335 | 9 | 279 | 3,843 |
| Myitkyina .. | 3,287 | 13,547 | 84,000 | 1,066 | 37 | 380 | 1,02,317 |
| Katha ... | 4,397 | 15 | ... | 2,163 | 7 | 136 | 6,718 |
| Ruby Mines ... | 1,976 | 459 | 1,28,228 | 696 | ... | 123 | 1,31,482 |
| SAGAING ... Shwebo ... | 3,407 | 509 | ... | 2,956 | 393 | 325 | 7,590 |
| Sagaing ... | 1,279 | 2,092 | 34 | 3,236 | ... | 36 | 6,677 |
| Lower Chindwin | 527 | 115 | ... | 3,192 | ... | 183 | 4,017 |
| Upper Chindwin | 1,134 | 175 | 512 | 595 | 2 | ... | 2,418 |
| MEIKTILA ... Kyauksè ... | 2,549 | 692 | 48 | 3,556 | ... | 167 | 7,012 |
| Meiktila ... | 4,753 | 961 | 112 | 11,922 | ... | 10 | 17,758 |
| Yamèthin ... | 2,989 | 372 | 304 | 8,152 | 213 | 546 | 12,576 |
| Myingyan ... | 1,746 | 361 | 4,29,586 | 4,441 | ... | 328 | 4,36,462 |
| Total 1909-10 ... | 1,33,327 | 74,075 | 28,71,928 | 2,00,949 | 53,406 | 38,417 | 33,72,102 |
| 1908-09 ... | 1,14,289 | 54,242 | 24,85,339 | 1,89,819 | 38,883 | 54,705 | 29,37,277 |

STATEMENT VIII.—*Revenue Proceedings against defaulters during the year ended the 30th June 1910*
(Paragraph 20 of Report, pages 33 and 34).

| Division and District. | | Number of | | | | | | | | Amount of Arrears. | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Notices. | Warrants of arrest. | *Warrants of attachment of property* | | *Persons.* | | *Sales of property.* | | For realization of which application was made. | Realized. |
| | | | | Moveable. | Immoveable. | Arrested. | Committed to Jail. | Moveable. | Immoveable. | | |
| 1 | | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| | | | | | | | | | | Rs. | Rs. |
| Arakan | Akyab | 654 | 234 | 124 | 238 | 137 | ... | 90 | 37 | 17,740 | 16,429 |
| | Northern Arakan | 12 | ... | ... | ... | ... | ... | ... | .. | 8 | 8 |
| | Kyaukpyu | 126 | 137 | 53 | 27 | 87 | ... | 5 | 18 | 3,061 | 1,800 |
| | Sandoway | 245 | 67 | 4 | 3 | 33 | 4 | ... | ... | 1,084 | 901 |
| Pegu | Rangoon Town | 3,107 | 88 | 16 | 874 | .. | ... | 1 | 18 | 22,684 | 19,318 |
| | Hanthawaddy | 1,862 | 1,519 | 350 | 758 | 82 | 4 | 2 | 58 | 82,180 | 66,304 |
| | Pegu | 1,496 | 564 | 86 | 743 | 10 | 1 | 3 | 215 | 40,569 | 33,889 |
| | Tharrawaddy | 2,169 | 1,353 | 44 | 900 | 624 | 6 | ... | 185 | 27,019 | 19,376 |
| | Prome | 457 | 93 | 175 | 235 | 4 | ... | 7 | 17 | 18,921 | 14,713 |
| Irrawaddy | Bassein | 2,205 | 305 | 403 | 1,029 | 85 | ... | 43 | 358 | 59,107 | 49,315 |
| | Henzada | 2,215 | 211 | 475 | 1,215 | 8 | ... | 249 | 207 | 21,651 | 15,778 |
| | Myaungmya | 1,030 | 175 | 452 | 1,028 | 66 | 4 | 8 | 108 | 59,774 | 30,315 |
| | Ma-ubin | 1,151 | 547 | 707 | 844 | 170 | 9 | 35 | 78 | 93,155 | 82,616 |
| | Pyapôn | 2,025 | 717 | 391 | 956 | 205 | ... | 9 | 65 | 1,29,692 | 1,08,031 |
| Tenasserim | Toungoo | 693 | 94 | 73 | 182 | 70 | ... | 1 | 21 | 14,411 | 10,748 |
| | Salween | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| | Thatôn | 655 | 376 | 299 | 274 | 178 | ... | 7 | 43 | 19,079 | 14,326 |
| | Amherst | 595 | 31 | 82 | 83 | 24 | ... | 4 | 53 | 10,487 | 9,219 |
| | Tavoy | 496 | 364 | 1 | 164 | 322 | ... | ... | 23 | 6,410 | 5,919 |
| | Mergui | 187 | 20 | 7 | 8 | 3 | ... | ... | 13 | 5,195 | 4,364 |
| Magwe | Thayetmyo | 643 | 74 | 48 | 54 | 35 | 4 | 9 | 16 | 4,312 | 3,635 |
| | Pakôkku | 261 | 30 | 14 | ... | 11 | ... | ... | ... | 2,874 | 2,409 |
| | Minbu | 561 | 6 | 27 | ... | 1 | ... | ... | ... | 4,058 | 3,898 |
| | Magwe | 289 | 4 | 4 | ... | ... | ... | ... | ... | 5,442 | 5,136 |
| Mandalay | Mandalay | 2,281 | 151 | 377 | 66 | 62 | ... | 19 | 3 | 1,12,743 | 1,10,010 |
| | Bhamo | 29 | ... | 2 | 1 | . | ... | ... | ... | 375 | 355 |
| | Myitkyina | 76 | 8 | 8 | 1 | 2 | ... | ... | ... | 1,407 | 1,138 |
| | Katha | 156 | 3 | 18 | ... | 3 | ... | 1 | ... | 14,710 | 13,554 |
| | Ruby Mines | 50 | ... | 23 | ... | ... | ... | ... | ... | 6,491 | 6,455 |
| Sagaing | Shwebo | 2,490 | 167 | 692 | 263 | 5 | 4 | 127 | 1 | 8,548 | 65,128 |
| | Sagaing | 375 | 5 | 2 | 4 | 4 | 1 | 1 | ... | 9,561 | 9,251 |
| | Lower Chindwin | 673 | 11 | 49 | 20 | 10 | ... | ... | ... | 5,450 | 4,781 |
| | Upper Chindwin | 80 | 2 | 10 | ... | 2 | ... | ... | ... | 1,002 | 264 |
| Meiktila | Kyauksè | 204 | 5 | 11 | 9 | 4 | ... | ... | ... | 3,049 | 2,972 |
| | Meiktila | 746 | 3 | 50 | 55 | ... | ... | ... | 8 | 2,620 | 2,336 |
| | Yamèthin | 651 | 16 | 87 | 7 | 1 | ... | 1 | ... | 7,411 | 6,442 |
| | Myingyan | 342 | 9 | ... | 5 | 9 | ... | ... | ... | 3,035 | 2,881 |
| Total | 1909-10 | 31,331 | 7,419 | 5,164 | 10,304 | 2,257 | 37 | 622 | 1,545 | 8,99,215 | 7,44,014 |
| | 1907-08 | 37,854 | 6,506 | 4,895 | 11,142 | 1,777 | 28 | 267 | 2,032 | 9,97,423 | 8,15,797 |

STATEMENT IX.—*Commission paid for assessment and collection of revenue during the year ended the 30th June* 1910 (Paragraph 21 of Report, pages 34 and 35).

PART I.—*Thugyis' Commission* (Lower Burma only).

| Division and District. | | Number of *thugyis.* | Commission due on account of the year's collections. | Deduction made from *thugyis'* commission. | Balance payable. | Amount actually disbursed within the year. | Average amount paid to each *Thugyi.* |
|---|---|---|---|---|---|---|---|
| 1 | | 2 | 3 | 4 | 5 | 6 | 7 |
| | | | Rs. | Rs. | Rs. | Rs. | Rs. |
| ARAKAN ... | Akyab ... ... | 6 | 11,853 | 3,243 | 8,610 | 8,610 | 1,435 |
| | Northern Arakan ... | ... | ... | ... | ... | ... | ... |
| | Kyaukpyu ... | 24 | 21,235 | 5,413 | 15,822 | 15,502 | 646 |
| | Sandoway ... | 4 | 3,013 | 881 | 2,132 | 2,130 | 532 |
| PEGU ... | Rangoon Town ... | 6 | 2,545 | ... | 2,545 | 2,479 | 413 |
| | Hanthawaddy ... | 14 | 57,263 | 13,055 | 44,208 | 42,050 | 3,004 |
| | Pegu ... | 7 | 32,468 | 10,024 | 22,444 | 21,860 | 3,123 |
| | Tharrawaddy ... | 8 | 21,609 | 4,664 | 16,945 | 16,550 | 2,069 |
| | Prome ... | 14 | 16,110 | 4,729 | 11,381 | 11,381 | 813 |
| IRRAWADDY | Bassein ... ... | 15 | 33,011 | 10,316 | 22,695 | 22,184 | 1,479 |
| | Henzada ... | 19 | 47,725 | 16,148 | 31,577 | 31,428 | 1,654 |
| | Myaungmya ... | 4 | 18,697 | 5,499 | 13,198 | 13,198 | 3,299 |
| | Ma-ubin ... | 5 | 10,574 | 2,720 | 7,854 | 7,669 | 1,534 |
| | Pyapôn ... | 3 | 7,643 | 2,339 | 5,304 | 5,304 | 1,768 |
| TENASSERIM | Toungoo ... | 5 | 9,771 | 2,708 | 7,063 | 6,927 | 1,385 |
| | Salween ... | 6 | 4,690 | 30 | 4,660 | 4,600 | 777 |
| | Thatôn ... ... | 4 | 8,913 | 3,179 | 5,734 | 5,734 | 1,433 |
| | Amherst ... | 20 | 23,031 | 3,505 | 19,526 | 19,279 | 964 |
| | Tavoy ... ... | 11 | 8,363 | 1,769 | 6,594 | 6,365 | 579 |
| | Mergui ... ... | ... | ... | ... | ... | ... | ... |
| MAGWE ... | Thayetmyo ... | 18 | 6,790 | 608 | 6,182 | 6,182 | 343 |
| Total .. | 1909-10 ... | 193 | 3,45,304 | 90,830 | 2,54,474 | 2,49,492 | 1,293 |
| | 1908-09 ... | 206 | 3,61,051 | 95,043 | 2,66,008 | 2,59,925 | 1,262 |

STATEMENT IX.—*Commission paid for assessment and collection of revenue during the year ended the 30th June* 1910 (Paragraph 21 of Report, page 35)—*concluded.*

PART II.—*Village Headmen's Commission.*

| Division and District. | | Number of revenue collecting village headmen. | Commission due on account of the year's collections. | Amount actually disbursed within the year. | Average amount paid to each headman. |
|---|---|---|---|---|---|
| 1 | | 2 | 3 | 4 | 5 |
| | | | Rs. | Rs. | Rs. |
| ARAKAN ... | Akyab ... ... | 909 | 1,32,658 | 1,32,658 | 146 |
| | Northern Arakan ... | 18 | 1,303 | 1,303 | 72 |
| | Kyaukpyu ... | 201 | 17,930 | 17,565 | 87 |
| | Sandoway ... | 190 | 14,356 | 14,325 | 75 |
| PEGU ... | Rangoon Town ... | ... | ... | ... | ... |
| | Hanthawaddy ... | 648 | 1,20,211 | 1,18,875 | 183 |
| | Pegu ... ... | 416 | 71,182 | 71,135 | 171 |
| | Tharrawaddy ... | 508 | 60,248 | 60,329 | 119 |
| | Prome ... ... | 476 | 33,009 | 33,009 | 69 |
| IRRAWADDY ... | Bassein ... ... | 508 | 62,895 | 59,232 | 117 |
| | Henzada ... ... | 399 | 48,059 | 48,059 | 120 |
| | Myaungmya ... | 539 | 88,519 | 88,417 | 164 |
| | Ma-ubin ... ... | 375 | 45,869 | 45,193 | 121 |
| | Pyapôn ... ... | 372 | 69,562 | 69,559 | 187 |
| TENASSERIM ... | Toungoo ... ... | 562 | 56,607 | 56,487 | 101 |
| | Salween ... ... | 1 | 161 | 161 | 161 |
| | Thatôn ... ... | 400 | 71,625 | 71,605 | 179 |
| | Amherst ... ... | 223 | 39,467 | 39,467 | 177 |
| | Tavoy ... ... | 126 | 20,214 | 19,055 | 151 |
| | Mergui ... ... | 176 | 25,677 | 25,653 | 146 |
| MAGWE ... | Thayetmyo ... | 589 | 44,021 | 44,021 | 75 |
| | Pakôkku ... ... | 872 | 93,577 | 92,817 | 106 |
| | Minbu ... ... | 386 | 53,866 | 53,501 | 139 |
| | Magwe ... ... | 496 | 69,187 | 69,187 | 139 |
| MANDALAY ... | Mandalay ... ... | 384 | 70,081 | 69,959 | 182 |
| | Bhamo ... ... | 233 | 14,145 | 14,145 | 61 |
| | Myitkyina ... | 161 | 10,673 | 10,526 | 65 |
| | Katha ... ... | 489 | 41,199 | 41,199 | 84 |
| | Ruby Mines ... | 143 | 9,087 | 9,582* | 67 |
| SAGAING ... | Shwebo ... ... | 640 | 1,08,280 | 1,08,280 | 169 |
| | Sagaing ... ... | 291 | 74,404 | 74,093 | 255 |
| | Lower Chindwin ... | 350 | 69,781 | 69,781 | 199 |
| | Upper Chindwin ... | 419 | 38,051 | 38,051 | 91 |
| MEIKTILA ... | Kyauksè ... ... | 335 | 62,542 | 62,488 | 187 |
| | Meiktila ... ... | 428 | 55,120 | 53,837 | 126 |
| | Yamèthin ... ... | 659 | 85,131 | 84,964 | 129 |
| | Myingyan ... ... | 571 | 73,656 | 73,656 | 129 |
| Total ... | 1909-10 ... ... | 14,493 | 19,52,383 | 19,42,174 | 134 |
| | 1908-09 ... ... | 14,396 | 18,72,059 | 18,54,632 | 129 |

* Commission outstanding from the previous year.

STATEMENT X.—*Area granted or leased during the year ended the 30th June 1910*
(Paragraph 22 of Report, pages 36 and 37).

| Division and District. | | Area granted or leased for cultivation. | Area granted free of revenue for religious edifices. | Area granted revenue free for public purposes. | Area granted or leased as *thugyisa*. |
|---|---|---|---|---|---|
| 1 | | 2 | 3 | 4 | 5 |
| | | Acres. | Acres. | Acres. | Acres. |
| ARAKAN ... | Akyab ... ... | 4,565·750 | 8·9800 | ·71 | ... |
| | Northern Arakan | ... | ... | ... | ... |
| | Kyaukpyu .. | 7,302·000 | 1·8900 | ·12 | ... |
| | Sandoway ... | 533·000 | ·2900 | ... | ... |
| PEGU ... | Rangoon Town ... | 59·014 | 2·4890 | ... | ... |
| | Hanthawaddy ... | 5,261·000 | 8·3200 | 2·49 | ... |
| | Pegu ... ... | 2,175·910 | 10·9200 | 1·16 | 271·42 |
| | Tharrawaddy ... | ... | 38 0500 | 4·44 | 199·00 |
| | Prome ... ... | 24·229 | ·3500 | ... | ... |
| IRRAWADDY ... | Bassein .. | 404·140 | 8·0500 | ·13 | ... |
| | Henzada ... | 839·370 | 6·9400 | .01 | ... |
| | Myaungmya ... | 3,110·700 | 4·8600 | ·60 | 205·00 |
| | Ma-ubin ... | 35·000 | 8·8400 | ... | 112·33 |
| | Pyapôn ... | 1,047·880 | 5·4400 | 1·78 | 101·31 |
| TENASSERIM ... | Toungoo ... | 1,417·500 | 52·5900 | ·44 | 151·70 |
| | Salween ... | 269·000 | 3·1100 | ... | ... |
| | Thatôn ... | 2,680·000 | 24·1130 | 1·06 | 110·45 |
| | Amherst ... | 771·590 | ... | 1·53 | 7·24 |
| | Tavoy ... | 1,156·810 | ·4800 | 1·12 | ... |
| | Mergui ... | 727·860 | 4·4900 | ... | ... |
| MAGWE ... | Thayetmyo ... | 850·500 | 4·3900 | ... | ... |
| | Pakôkku ... | 47·460 | 5·1300 | ... | ... |
| | Minbu ... | 1,388·630 | 9.8800 | ... | ... |
| | Magwe ... | ... | 6.0700 | ... | ... |
| MANDALAY ... | Mandalay ... | 783·170 | 1·9473 | 6·33 | 17·22 |
| | Bhamo ... | ... | 1·9700 | ... | 12·52 |
| | Myitkyina ... | 826·020 | ... | ... | ... |
| | Katha ... | 25·000 | 4·6700 | 1·43 | 19·23 |
| | Ruby Mines ... | ... | ·6700 | ... | ... |
| SAGAING ... | Shwebo ... | 170·870 | 11·1900 | ... | ... |
| | Sagaing ... | 46·850 | ·1700 | ... | ... |
| | Lower Chindwin | ... | 1·7400 | ... | ... |
| | Upper Chindwin | 3·500 | ... | ... | ... |
| MEIKTILA ... | Kyauksè ... | ... | 2·3400 | 1·00 | ... |
| | Meiktila ... | ... | 3·7300 | ... | ... |
| | Yamèthin ... | 32·320 | 11·9200 | ... | ... |
| | Myingyan ... | ... | ... | ... | ... |
| Total ... | 1909-10 | 36,970·073 | 265·0193 | 24·35 | 1,207·42 |
| | 1908-09 | 36,858·604 | 487·1090 | 48·77 | 1,018·82 |

STATEMENT X-A.—*Total value of assignments of land revenue up to the 31st March* 1910 (Paragraph 23 of Report, page 37).

| Division and District. | Total value of assignments of land revenue at the beginning of the year. | Total value of assignments of land revenue added during the year. | Total value of assignments of land revenue subtracted during the year. | Total value of assignments of land revenue at the end of the year. |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| A.—FOR THE MAINTENANCE OF PUBLIC SERVANTS. | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. |
| MAGWE ... Pakôkku ... | 5,703 5 0 | 9 0 0 | ... | 5,712 5 0 |
| MAGWE ... Minbu ... | 139 2 11 | ... | ... | 139 2 11 |
| MANDALAY ... Mandalay ... | 218 4 0 | 7 15 0 | ... | 226 3 0 |
| MANDALAY ... Bhamo ... | 3,288 11 6 | 18 12 5 | ... | 3,307 7 11 |
| MANDALAY ... Myitkyina ... | 759 10 4 | 13 2 5 | ... | 772 12 9 |
| MANDALAY ... Katha ... | 2,602 9 7 | 23 2 8 | ... | 2,625 12 3 |
| MANDALAY ... Ruby Mines ... | 1,242 6 3 | ... | ... | 1,242 6 3 |
| SAGAING ... Shwebo ... | 331 12 7 | ... | ... | 331 12 7 |
| SAGAING ... Sagaing ... | 7 2 0 | ... | ... | 7 2 0 |
| SAGAING ... Upper Chindwin ... | 1,942 0 0 | 39 0 0 | ... | 1,981 0 0 |
| MEIKTILA ... Kyauksè ... | 158 15 0 | ... | ... | 158 15 0 |
| MEIKTILA ... Meiktila ... | 326 14 3 | ... | ... | 326 14 3 |
| MEIKTILA ... Yamèthin ... | 815 9 6 | ... | ... | 815 9 6 |
| MEIKTILA ... Myingyan ... | 3,666 1 6 | ... | ... | 3,666 1 6 |
| Total, A ... | 21,202 8 5 | 111 0 6 | ... | 21,313 8 11 |
| B.—FOR OTHER PURPOSES. | | | | |
| ARAKAN ... Akyab ... | 274 14 10 | ... | ... | 274 14 10 |
| ARAKAN ... Kyaukpyu ... | 78 4 9 | 2 14 0 | ... | 81 2 9 |
| ARAKAN ... Sandoway ... | 39 1 2 | ... | ... | 39 1 2 |
| PEGU ... Rangoon Town ... | 3,596 11 6 | ... | ... | 3,596 11 6 |
| PEGU ... Hanthawaddy ... | 188 13 3 | 13 2 5 | ... | 201 15 8 |
| PEGU ... Pegu ... | 932 4 4 | 134 3 6 | ... | 1,066 7 10 |
| PEGU ... Tharrawaddy ... | 656 8 10 | 464 2 6 | ... | 1,120 11 4 |
| PEGU ... Prome ... | 167 11 5 | 34 6 8 | ... | 202 2 1 |
| IRRAWADDY ... Bassein ... | 136 15 6 | 24 13 6 | ... | 161 13 0 |
| IRRAWADDY ... Henzada ... | 401 0 7 | 10 13 8 | ... | 411 14 3 |
| IRRAWADDY ... Myaungmya ... | 263 15 0 | 12 9 4 | ... | 276 8 4 |
| IRRAWADDY ... Ma-ubin ... | 296 5 9 | 15 14 8 | ... | 312 4 5 |
| IRRAWADDY ... Pyapôn ... | 149 13 7 | 29 10 10 | ... | 179 8 5 |
| TENASSERIM ... Toungoo ... | 219 13 2 | 106 8 0 | ... | 326 5 2 |
| TENASSERIM ... Salween ... | 12 5 8 | ... | ... | 12 5 8 |
| TENASSERIM ... Thatôn ... | 142 7 8 | 43 7 0 | ... | 185 14 8 |
| TENASSERIM ... Amherst ... | 1,902 4 9 | 24 7 8 | ... | 1,926 12 5 |
| TENASSERIM ... Tavoy ... | ... | 2 12 9 | ... | 2 12 9 |
| TENASSERIM ... Mergui ... | 44 2 9 | ... | ... | 44 2 9 |
| MAGWE ... Thayetmyo ... | 114 6 7 | 4 6 6 | ... | 118 13 1 |
| MAGWE ... Pakôkku ... | 1,286 15 6 | 11 15 0 | ... | 1,298 14 6 |
| MAGWE ... Minbu ... | 3,509 11 10 | 8 10 1 | ... | 3,518 5 11 |
| MAGWE ... Magwe ... | 58 3 7 | 3 0 6 | ... | 61 4 1 |
| MANDALAY ... Mandalay ... | 471 2 2 | 150 4 0 | ... | 621 6 2 |
| MANDALAY ... Bhamo ... | 78 9 1 | 3 0 0 | ... | 81 9 1 |
| MANDALAY ... Myitkyina ... | 715 5 2 | ... | ... | 715 5 2 |
| MANDALAY ... Katha ... | 200 8 10 | 10 8 7 | ... | 211 1 5 |
| MANDALAY ... Ruby Mines ... | 65 4 3 | 2 1 0 | ... | 67 5 3 |
| SAGAING ... Shwebo ... | 762 10 9 | 13 3 4 | ... | 775 14 1 |
| SAGAING ... Sagaing ... | 1,718 11 3 | 5 4 1 | ... | 1,723 15 4 |
| SAGAING ... Lower Chindwin ... | 21 14 5 | 1 13 0 | ... | 23 11 5 |
| SAGAING ... Upper Chindwin ... | 448 4 3 | ... | ... | 448 4 3 |
| MEIKTILA .. Kyauksè ... | 604 15 8 | 13 2 7 | ... | 618 2 3 |
| MEIKTILA .. Meiktila ... | 119 0 6 | 2 5 3 | ... | 121 5 9 |
| MEIKTILA .. Yamèthin ... | 418 13 2 | 19 4 2 | ... | 438 1 4 |
| MEIKTILA .. Myingyan ... | 8,029 6 8 | ... | ... | 8,029 6 8 |
| Total, B ... | 28,127 10 2 | 1,168 12 7 | ... | 29,296 6 9 |
| Total 1909-10 ... | 49,330 2 7 | 1,279 13 1 | ... | 50,609 15 8 |
| Total 1908-09 ... | 45,949 11 10 | 3,380 6 9 | ... | 49,330 2 7 |

STATEMENT XI.—*Sales, Mortgages and Redemptions of Land during the year ended the 30th June 1910*
(Paragraphs 16 and 17 of Report, pages 29 and 30).

| District. | Sales. | | Mortgages. | | | | Redemptions. |
|---|---|---|---|---|---|---|---|
| | | | *During the year of report.* | | *At the end of the year.* | | |
| | Area. | Amount of purchase-money or value of consideration. | Area. | Amount for which mortgaged. | Total area under mortgage. | Amount for which mortgaged. | Area redeemed during the year. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| | Acres. | Rs. | Acres. | Rs. | Acres. | Rs. | Acres. |
| Akyab ... ... | 27,532 | 8,19,530 | 10,595 | 2,10,584 | 15,695 | 3,19,339 | 5,299 |
| Kyaukpyu ... ... | 3,005 | 64,911 | 1,557 | 32,958 | 6,554 | 1,52,508 | 1,003 |
| Sandoway ... ... | 1,419 | 84,054 | 393 | 8,797 | 878 | 20,911 | 360 |
| Hanthawaddy ... ... | 61,057 | 40,98,298 | 47,556 | 22,75,327 | 215,719 | 92,66,276 | 58,577 |
| Pegu ... ... | 51,512 | 22,76,023 | 24,424 | 8,06,271 | 93,863 | 31,10,234 | 28,681 |
| Tharrawaddy ... ... | 34,133 | 21,37,195 | 11,935 | 4,76,837 | 56,346 | 23,81,287 | 18,496 |
| Prome ... ... | 9,062 | 6,07,321 | 4,748 | 2,41,514 | 31,087 | 14,59,174 | 7,849 |
| Bassein ... ... | 35,772 | 10,91,778 | 20,133 | 4,61,219 | 81,061 | 19,41,944 | 25,148 |
| Henzada ... ... | 18,842 | 12,48,981 | 9,633 | 4,59,334 | 31,135 | 16,86,457 | 2,961 |
| Myaungmya ... ... | 39,525 | 14,92,571 | 25,899 | 7,05,969 | 114,764 | 31,95,480 | 34,939 |
| Ma-ubin ... ... | 17,061 | 7,23,622 | 15,274 | 5,21,205 | 93,025 | 32,62,604 | 6,326 |
| Pyapôn ... ... | 34,168 | 17,26,350 | 31,836 | 8,18,430 | 131,497 | 41,53,268 | 31,227 |
| Toungoo ... ... | 15,691 | 7,57,067 | 6,936 | 2,06,632 | 56,937 | 17,10,883 | 4,436 |
| Thatôn ... ... | 34,550 | 19,68,221 | 6,766 | 2,29,855 | 39,180 | 18,84,615 | 6,816 |
| Amherst ... ... | 16,762 | 8,63,805 | 6,649 | 3,83,461 | 18,210 | 9,37,189 | 8,589 |
| Tavoy ... ... | 3,474 | 3,29,987 | 2,526 | 1,35,889 | 4,240 | 2,47,246 | 1,491 |
| Mergui ... ... | 1,933 | 64,909 | 900 | 17,869 | 4,234 | 94,272 | 493 |
| Thayetmyo ... ... | 1,075 | 1,64,444 | 9 | 350 | 13 | 1,450 | 4 |
| Minbu ... ... | 451 | 47,485 | ... | ... | ... | ... | ... |
| Magwe ... ... | 757 | 39,172 | ... | ... | ... | ... | ... |
| Mandalay ... ... | 9,859 | 2,63,209 | 1,104 | 12,896 | 1,438 | 24,334 | 68 |
| Katha ... ... | 630 | 4,858 | ... | ... | ... | ... | 131 |
| Shwebo ... ... | 1,995 | 55,798 | 517 | 11,390 | 961 | 23,243 | 25 |
| Sagaing ... ... | 1,925 | 1,15,216 | 2 | 940 | 588 | 22,397 | 39 |
| Lower Chindwin ... | 1,164 | 54,340 | 96 | 1,405 | 1,581 | 65,087 | 147 |
| Upper Chindwin ... | 25 | 3,490 | ... | ... | 15 | 1,000 | 2 |
| Kyauksè ... ... | 5,096 | 1,08,878 | 347 | 12,795 | 647 | 24,175 | 713 |
| Meiktila ... ... | 812 | 21,190 | 498 | 5,365 | 575 | 7,525 | ... |
| Yamèthin ... ... | 4,216 | 1,97,345 | 2,922 | 1,02,185 | 6,732 | 3,51,829 | 271 |
| Myingyan ... ... | 1,826 | 66,105 | 154 | 640 | 804 | 21,478 | ... |
| Total for 1909-10 ... | 435,329 | 2,14,96,283 | 233,409 | 81,40,117 | 1,007,719 | 3,63,66,205 | 244,091 |
| Total for 1908-09 ... | 529,396 | 2,65,98,483 | 267,768* | 1,06,78,705* | 1,022,390* | 3,67,91,596* | 289,388* |

* Revised figures.

STATEMENT XII.—*Classification of Occupiers of Land, and details of Tenancies at full and fixed rents during the year ended the 30th June* 1910 (Paragraph 18 of Report, pages 30 and 31).

| District. | Area occupied by | | | Tenancies at full rents. | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Agriculturists. | *Non-agriculturists.* | | *Number of cases in which the land has been let continuously.* | | *Number of tenants who have rented their lands continuously.* | | Area let at full rents. | Amount of money for which rented. |
| | | Resident. | Non-resident. | Five years and over. | Under five years. | Five years and over. | Under five years. | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | Acres. | Acres. | Acres. | | | | | Acres. | Rs. |
| Akyab ... | 609,680 | 55,117 | 141,087 | 4,684 | 15,105 | 4,031 | 15,952 | 177,881 | 16,69,912 |
| Kyaukpyu ... | 157,593 | 5,418 | 9,357 | 827 | 2,005 | 592 | 2,056 | 11,057 | 76,874 |
| Sandoway ... | 51,724 | 2,791 | 1,946 | 617 | 2,049 | 351 | 2,298 | 10,045 | 92,488 |
| Hanthawaddy ... | 784,998 | 107,982 | 339,880 | 7,666 | 10,967 | 3,031 | 17,809 | 578,680 | 61,52,214 |
| Pegu ... | 682,368 | 42,710 | 207,346 | 3,946 | 8,979 | 2,006 | 11,364 | 342,787 | 36,82,709 |
| Tharrawaddy ... | 415,706 | 48,233 | 56,576 | 4,314 | 11,715 | 1,181 | 14,378 | 168,340 | 22,18,629 |
| Prome ... | 344,027 | 6,591 | 14,346 | 1,922 | 3,867 | 1,134 | 5,230 | 32,062 | 3,49,777 |
| Bassein ... | 566,363 | 32,325 | 55,675 | 2,947 | 6,839 | 982 | 11,325 | 211,780 | 11,05,206 |
| Henzada ... | 523,449 | 15,578 | 28,668 | 4,946 | 12,072 | 4,097 | 6,318 | 157,642 | 17,02,413 |
| Myaungmya ... | 532,158 | 41,667 | 76,732 | 3,665 | 7,819 | 898 | 12,277 | 252,393 | 28,77,629 |
| Ma-ubin ... | 326,397 | 60,332 | 57,992 | 2,751 | 4,375 | 1,163 | 6,436 | 137,499 | 15,36,486 |
| Pyapôn ... | 380,017 | 98,883 | 146,786 | 3,237 | 5,919 | 1,464 | 7,880 | 271,909 | 32,03,280 |
| Toungoo ... | 318,644 | 24,564 | 51,515 | 2,982 | 5,234 | 938 | 7,261 | 124,081 | 12,50,744 |
| Thatôn ... | 572,776 | 109,580 | 27,185 | 764 | 4,466 | 310 | 4,888 | 150,138 | 16,10,978 |
| Amherst ... | 443,819 | 36,044 | 38,700 | 1,037 | 2,993 | 509 | 3,497 | 67,315 | 6,96,865 |
| Tavoy ... | 94,382 | 5,384 | 23,071 | 2,299 | 2,359 | 989 | 3,710 | 37,559 | 4,11,409 |
| Mergui ... | 104,871 | 4,880 | 5,969 | 312 | 975 | 169 | 1,124 | 9,915 | 88,514 |
| Thayetmyo ... | 207,506 | 6,886 | 11,045 | 506 | 1,622 | 337 | 1,977 | 5,880 | 69,781 |
| Minbu ... | 401,707 | 26,235 | 14,463 | 377 | 592 | 379 | 781 | 6,107 | 1,20,022 |
| Magwe ... | 918,021 | 9,041 | 15,062 | 1,361 | 3,351 | 1,249 | 4,458 | 24,203 | 2,85,636 |
| Mandalay ... | 223,353 | 4,955 | 22,646 | 853 | 856 | 579 | 2,611 | 13,573 | 1,41,400 |
| Katha ... | 190,051 | 637 | 532 | 44 | 89 | 18 | 163 | 1,571 | 8,538 |
| Shwebo ... | 956,312 | 16,794 | 24,451 | 13 | 51 | 21 | 80 | 626 | 2,346 |
| Sagaing ... | 681,417 | 25,219 | 31,560 | 215 | 349 | 103 | 461 | 2,121 | 7,413 |
| Lower Chindwin ... | 620,076 | 103,255 | 41,245 | 91 | 149 | 78 | 215 | 1,343 | 6,522 |
| Upper Chindwin ... | 22,566 | 9,519 | 7,481 | 30 | 61 | 97 | 94 | 693 | 2,353 |
| Kyauksè ... | 232,672 | 7,008 | 14,749 | 341 | 152 | 346 | 379 | 7,118 | 63,875 |
| Meiktila ... | 634,067 | 1,871 | 7,245 | 15 | 96 | 2 | 285 | 562 | 3,492 |
| Yamèthin ... | 463,172 | 13,138 | 16,186 | 920 | 2,463 | 315 | 3,772 | 39,753 | 4,16,457 |
| Myingyan ... | 1,118,880 | 36,885 | 25,129 | 1,102 | 3,828 | 1,153 | 4,187 | 17,182 | 63,328 |
| Total for 1909-10 ... | 13,579,772 | 962,522 | 1,514,925 | 54,793 | 121,347 | 28,622 | 153,266 | 2,861,815 | 2,99,17,290 |
| Total for 1908-09 ... | 13,405,037* | 850,840* | 1,564,169* | 55,590* | 118,292* | 28,905 | 151,964* | 2,852,600* | 3,09,36,030* |

* Revised figures.

STATEMENT XIII.—*Agricultural advances during the*

| District. | Principal. | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Outstanding at comencement of the year. | Advanced during the year. | Total advanced. | Amount due for collection within the year (including arrears). | Remitted during the year. | Collected during the year. | Total remitted and collected. | Balance outstanding at end of the year. | Amount suspended by competent authority. | Amount overdue. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Akyab ... ... | 3,539 | 12,700 | 16,239 | 9,426 | 121 | 9,620 | 9,741 | 6,498 | 100 | 60 |
| Northern Arakan ... | 1,200 | ... | 1,200 | 1,200 | ... | 1,200 | 1,200 | ... | ... | ... |
| Kyaukpyu ... ... | 5,084 | 8,705 | 13,789 | 7,837 | ... | 7,697 | 7,697 | 6,092 | ... | 365 |
| Sandoway ... ... | 304 | 1,350 | 1,654 | 147 | ... | 147 | 147 | 1,507 | ... | .. |
| Hanthawaddy ... | 14,660* | 100 | 14,760 | 16,090 | 140 | 8,364 | 8,504 | 6,256 | 6,580 | 1,108 |
| Pegu ... ... | ... | 30,195 | 30,195 | 200 | ... | 200 | 200 | 29,995 | ... | ... |
| Tharrawaddy ... | 44,990 | 88,995 | 1,33,985 | 1,09,034 | 502 | 61,999 | 65,501 | 68,484 | 17,134 | 28,911 |
| Prome ... ... | 38,202 | 20,300 | 58,502 | 44,759 | ... | 43,201 | 43,201 | 15,301 | 1,600 | 150 |
| Bassein ... ... | 2,990 | 11,400 | 14,390 | 6,458 | .. | 6,858 | 6,858 | 7,532 | ... | .. |
| Henzada ... .. | 3,181 | 3,400 | 6,581 | 4,702 | ... | 4,673 | 4,673 | 1,908 | ... | 129 |
| Myaungmya .. | 13,265 | 15,050 | 28,315 | 15,800 | ... | 14,891 | 14,891 | 13,424 | ... | 908 |
| Ma-ubin ... ... | 6,725 | 17,800 | 24,525 | 12,200 | ... | 12,100 | 12,100 | 12,425 | 200 | 100 |
| Pyapôn ... ... | 4,925 | 39,200 | 44,125 | 36,708 | ... | 29,772 | 29,772 | 14,353 | ... | 6,936 |
| Toungoo ... ... | 15,846 | 19,675 | 35,521 | 25,401 | ... | 20,761 | 20,761 | 14,760 | ... | 5,040 |
| Thatôn ... .. | 1,788 | 11,550 | 13,338 | 10,837 | ... | 6,963 | 6,963 | 6,375 | ... | 225 |
| Amherst ... ... | 30,123 | 19,700 | 49,823 | 31,680 | ... | 26,844 | 26,844 | 22,979 | 6,000 | 903 |
| Tavoy ... ... | 1,545 | 4,850 | 5,395 | 3,970 | ... | 4,020 | 4,020 | 2,375 | ... | ... |
| Mergui ... ... | 5,327 | ... | 6,327 | 2,946 | ... | 2,946 | 2,946 | 2,381 | ... | ... |
| Thayetmyo ... ... | 55,146 | 28,770 | 83,916 | 50,311 | ... | 41,670 | 41,670 | 42,246 | 1,443 | 7,381 |
| Pakôkku ... .. | 47,571 | 45,910 | 93,481 | 53,822 | ... | 51,938 | 51,938 | 41,543 | ... | 1,622 |
| Minbu ... ... | 20,321 | 9,750 | 30,071 | 16,089 | ... | 15,934 | 15,934 | 14,137 | 154 | 103 |
| Magwe ... ... | 19,410 | 12,000 | 31,410 | 12,875 | ... | 12,515 | 12,515 | 18,895 | 360 | ... |
| Mandalay ... .. | 16,126 | 10,950 | 27,076 | 9,894 | 116 | 7,081 | 7,197 | 19,879 | 320 | 2,377 |
| Bhamo ... .. | 12,945 | 18,175 | 31,120 | 19,867 | ... | 11,854 | 11,854 | 19,266 | 2,885 | 5,353 |
| Myitkyina ... . | 9,133 | 11,305 | 20,438 | 10,474 | ... | 8,722 | 8,722 | 11,716 | 625 | 1,187 |
| Katha ... . | 15,614 | 17,900 | 33,514 | 14,930 | 67 | 15,534 | 15,601 | 17,913 | 32 | ... |
| Ruby Mines ... ... | 23,796 | 6,940 | 30,736 | 11,209 | ... | 11,119 | 11,119 | 19,617 | 125 | 150 |
| Shwebo ... .. | 78,315 | 70,295 | 1,48,610 | 74,164 | ... | 63,701 | 63,701 | 84,909 | 3,843 | 6,710 |
| Sagaing ... .. | 64,175 | 41,400 | 1,05,575 | 42,885 | ... | 43,061 | 43,061 | 62,514 | ... | ... |
| Lower Chindwin ... | 59,082 | 41,895 | 1,00,977 | 65,635 | ... | 64,911 | 64,911 | 36,066 | ... | 976 |
| Upper Chindwin .. | 44,983* | 23,802 | 68,791 | 27,075 | ... | 22,054 | 22,054 | 46,737 | 113 | 3,691 |
| Kyauksè ... .. | 33,810 | 33,670 | 67,480 | 44,641 | ... | 38,171 | 38,171 | 29,309 | 4,970 | 1,607 |
| Meiktila ... ... | 54,882 | 50,100 | 1,04,982 | 95,065 | ... | 68,997 | 68,997 | 35,985 | 24,723 | 2,265 |
| Yamèthin ... ... | 79,228* | 52,140 | 1,31,368 | 1,89,112 | 17 | 95,173 | 95,190 | 36,178 | 32,155 | 11,207 |
| Myingyan ... ... | 79,440 | 10,130 | 89,570 | 85,176 | ... | 85,176 | 85,176 | 4,394 | ... | ... |
| Total for 1909-10 ... | 9,07,677 | 7,90,102 | 16,97,779 | 11,62,619 | 963 | 9,22,867 | 9,23,830 | 7,73,949 | 1,03,362 | 93,464 |
| Total for 1908-09 ... | 10,91,317 | 10,32,620 | 20,33,932 | 13,29,189 | 3,730 | 11,22,526 | 11,26,256 | 9,07,676 | 1,67,870 | 1,14,739 |

* Corrected

*official year* 1909-10 (Paragraph 19 of Report, page 31).

| Interest. | | | | | | | | Total Principal and Interest. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Arrears of interest suspended and overdue at commencement of the year. | Interest falling due within the year. | Total interest for collection within the year. | Remitted during the year. | Collected during the year. | Total remitted and collected. | Suspended by competent authority. | Arrears of interest overdue at end of the year. | Remitted during the year. | Collected during the year. | Under suspension at end of the year. | Overdue at end of the year. |
| 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| 35 | 586 | 621 | ... | 664 | 664 | ... | 3 | 121 | 10,284 | 100 | 63 |
| 160 | ... | 160 | ... | 160 | 160 | ... | ... | ... | 1,360 | ... | ... |
| 27 | 658 | 685 | ... | 651 | 651 | ... | 36 | ... | 8,348 | ... | 401 |
| ... | 13 | 13 | ... | 13 | 13 | ... | ... | ... | 160 | ... | ... |
| 638 | 481 | 1,119 | 10 | 1,177 | 1,187 | ... | 33 | 150 | 9,541 | 6,580 | 1,141 |
| ... | 6 | 6 | ... | 6 | 6 | ... | ... | ... | 206 | ... | ... |
| 792 | 4,199 | 4,991 | 29 | 3,862 | 3,891 | ... | 1,173 | 531 | 68,861 | 17,134 | 30,084 |
| 2,227 | 2,699 | 4,926 | ... | 2,693 | 2,693 | ... | 8 | ... | 45,894 | 1,600 | 158 |
| 26 | 436 | 462 | ... | 459 | 459 | ... | ... | ... | 7,317 | ... | ... |
| 36 | 234 | 270 | ... | 260 | 260 | ... | 17 | ... | 4,933 | ... | 146 |
| 121 | 1,109 | 1,230 | ... | 1,207 | 1,207 | .. | 55 | ... | 16,098 | ... | 963 |
| 10 | 679 | 689 | ... | 688 | 688 | 5 | 2 | ... | 12,788 | 205 | 102 |
| 158* | 2,096 | 2,254 | ... | 1,863 | 1,863 | ... | 391 | ... | 31,635 | ... | 7,327 |
| 161 | 1,684 | 1,845 | ... | 1,512 | 1,512 | ... | 333 | ... | 22,273 | ... | 5,373 |
| 19 | 492 | 511 | ... | 408 | 408 | ... | 121 | ... | 7,371 | ... | 4,346 |
| 125 | 2,071 | 2,196 | .. | 1,882 | 1,882 | 300 | 62 | ... | 28,726 | 6,300 | 965 |
| 5 | 275 | 280 | ... | 280 | 280 | ... | ... | ... | 4,300 | ... | ... |
| ... | 252 | 252 | ... | 252 | 252 | ... | ... | | 3,198 | ... | ... |
| 710 | 3,449 | 4,159 | ... | 3,565 | 3,565 | ... | 689 | ... | 45,235 | 1,443 | 8,070 |
| 164 | 3,786 | 3,950 | ... | 3,834 | 3,834 | ... | 179 | ... | 55,772 | ... | 1,801 |
| 56 | 1,134 | 1,190 | ... | 1,184 | 1,184 | ... | 12 | ... | 17,118 | 154 | 115 |
| ... | 965 | 965 | ... | 965 | 965 | ... | ... | ... | 13,480 | 360 | ... |
| 106 | 1,104 | 1,210 | 6 | 830 | 836 | 48 | 325 | 122 | 7,911 | 368 | 2,702 |
| 170 | 1,321 | 1,491 | ... | 990 | 990 | ... | 503 | ... | 12,844 | 2,885 | 5,856 |
| 147* | 643 | 790 | ... | 697 | 697 | ... | 97 | .. | 9,419 | 625 | 1,284 |
| 2 | 1,476 | 1,478 | 5 | 1,486 | 1,491 | 4 | ... | 72 | 17,020 | 36 | ... |
| 50 | 1,144 | 1,194 | ... | 1,188 | 1,188 | ... | 6 | ... | 12,307 | 125 | 156 |
| 799 | 7,117 | 7,916 | ... | 7,312 | 7,312 | ... | 611 | ... | 71,013 | 3,843 | 7,321 |
| 31 | 3,567 | 3,598 | ... | 3,609 | 3,609 | ... | ... | ... | 46,670 | ... | ... |
| 130 | 4,548 | 4,678 | ... | 4,636 | 4,636 | ... | 70 | ... | 69,547 | ... | 1,046 |
| 91 | 3,680 | 3,771 | ... | 3,236 | 3,236 | ... | 447 | ... | 25,290 | 113 | 4,138 |
| 300* | 2,998 | 3,298 | ... | 3,239 | 3,239 | ... | 84 | ... | 41,410 | 4970 | 1,691 |
| 649 | 4,140 | 4,789 | ... | 4,818 | 4,818 | ... | 10 | ... | 73,815 | 24723 | 2,275 |
| 735 | 5,132 | 5,867 | ... | 5,118 | 5,118 | ... | 886 | 17 | 1,00,291 | 32155 | 12,093 |
| ... | 4,340 | 4,340 | ... | 4,343 | 4,343 | ... | ... | ... | 89,519 | ... | ... |
| 8,680 | 68,514 | 77,194 | 50 | 69,087 | 69,137 | 357 | 6,153 | 1,013 | 9,91,954 | 1,03,719 | 99,617 |
| 7,197 | 78,130 | 85,327 | 441 | 83,367 | 83,108 | 3,596 | 8,765 | 4,171 | 12,05,863 | 1,71,466 | 1,23,414 |

figures.

STATEMENT XIII-A.—*Advances under the Land Improvement Loans Act*

| District. | Principal. | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Outstanding at commencement of the year. | Advanced during the year. | Total advanced. | Amount due for collection within the year (including arrears). | Remitted during the year. | Collected during the year. | Total remitted and collected. | Balance outstanding at end of the year. | Amount suspended by competent authority. | Amount overdue. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Akyab | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Northern Arakan | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Kyaukpyu | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Sandoway | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Hanthawaddy | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Pegu | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Tharrawaddy | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Prome | ... | ... | 7,720 | 300 | 8,020 | 1,740 | ... | 1,540 | 1,540 | 6,480 | 200 | ... |
| Bassein | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Henzada | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Myaungmya | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Ma-ubin | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Pyapôn | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Toungoo | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Thatôn | ... | ... | 2,088 | 1,850 | 3,938 | 1,600 | ... | 2,163 | 2,163 | 1,775 | ... | 500 |
| Amherst | ... | ... | 9,600 | ... | 9,600 | 3,500 | ... | 4,500 | 4,500 | 5,100 | ... | ... |
| Tavoy | ... | ... | ... | 300 | 300 | 100 | ... | 100 | 100 | 200 | ... | ... |
| Mergui | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Thayetmyo | ... | ... | 5,083 | 2,800 | 7,883 | 2,390 | ... | 1,993 | 1,993 | 5,890 | 184 | 538 |
| Pakôkku | ... | ... | ... | 200 | 200 | 70 | ... | 70 | 70 | 130 | ... | ... |
| Minbu | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Magwe | ... | ... | 125 | ... | 125 | 125 | ... | 125 | 125 | | ... | ... |
| Mandalay | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Bhamo | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Myitkyina | ... | ... | 200 | 800 | 1,000 | 230 | ... | 180 | 180 | 820 | ... | 50 |
| Katha | ... | ... | 430 | 800 | 1,230 | 470 | ... | 470 | 470 | 760 | ... | ... |
| Ruby Mines | ... | ... | 25 | 260 | 285 | 25 | ... | 25 | 25 | 260 | ... | ... |
| Shwebo | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Sagaing | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Lower Chindwin | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Upper Chindwin | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Kyauksè | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Meiktila | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Yamèthin | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Myingyan | ... | ... | 7,030 | 4,800 | 11,830 | 4,695 | ... | 4,940 | 4,940 | 6,890 | ... | ... |
| Total for 1909-10 | ... | | 32,301 | 12,110 | 44,411 | 14,945 | ... | 16,106 | 16,106 | 28,305 | 384 | 1,088 |
| Total for 1908-09 | ... | | 31,563 | 13,765 | 45,238 | 11,412 | ... | 12,937 | 12,937 | 32,301 | ... | 2,637 |

*during the official year* 1909-10 (Paragraph 19 of Report, page 32).

| Interest. | | | | | | | | Total Principal and Interest. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Arrears of interest suspended and overdue at the commencement of the year. | Interest falling due within the year. | Total interest for collection within the year. | Remitted during the year. | Collected during the year. | Total remitted and collected. | Suspended by competent authority. | Arrears of interest overdue at end of the year. | Remitted during the year. | Collected during the year. | Under suspension at end of the year | Overdue at end of the year. |
| 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | .. | .. |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | 399 | 399 | ... | 399 | 399 | ... | ... | ... | 1,939 | 200 | ... |
| ... | ... | ... | ... | ... | .. | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | 113 | 113 | ... | 127 | 127 | ... | 41 | ... | 2,290 | ... | 541 |
| 600 | 433 | 1,033 | ... | 1,154 | 1,154 | ... | ... | ... | 5,654 | ... | ... |
| ... | 11 | 11 | ... | 11 | 11 | ... | ... | ... | 111 | ... | ... |
| .. | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 27 | 296 | 323 | ... | 251 | 251 | ... | 100 | ... | 2,244 | 184 | 638 |
| ... | 8 | 8 | ... | 8 | 8 | ... | ... | ... | 78 | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | 6 | 6 | ... | 6 | 6 | ... | ... | ... | 131 | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | 38 | 38 | .. | 33 | 33 | ... | 5 | ... | 213 | ... | 55 |
| ... | 55 | 55 | ... | 55 | 55 | ... | ... | ... | 525 | .. | ... |
| ... | 1 | 1 | ... | 1 | 1 | .. | ... | ... | 26 | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | .. | ... | ... | ... | ... | ... |
| ... | ... | ... | | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | .. | ... | ... | ... | ... |
| 51 | 538 | 589 | ... | 589 | 589 | ... | ... | ... | 5,529 | ... | ... |
| 678 | 1,898 | 2,576 | ... | 2,643 | 2,634 | ... | 146 | ... | 18,740 | 384 | 1,234 |
| 202 | 1,928 | 2,128 | ... | 1,824 | 1,824 | ... | 678 | ... | 14,761 | ... | 3,315 |

STATEMENT XIII-B —*Account of Local Government with Agriculturist Borrowers during the official year* 1909-10 (Paragraph 19 of Report, page 31).

| | Particulars. | Agriculturists, Loans Act. | Land Improvement Loans Act. | Total both Acts. |
|---|---|---|---|---|
| | 1 | 2 | 3 | 4 |
| | | Rs. | Rs. | Rs. |
| PRINCIPAL | Outstanding at commencement of the year ... | 9,07,677 | 32,301 | 9,39,978 |
| | Advanced during the year ... ... ... | 7,90,102 | 12,110 | 8,02,212 |
| | Total advanced ... | 16,97,779 | 44,411 | 17,42,190 |
| | Amount due for collection within the year (including arrears). | 11,62,619 | 14,945 | 11,77,564 |
| | Remitted during the year ... ... ... | 963 | ... | 963 |
| | Collected during the year ... ... ... | 9,22,867 | 16,106 | 9,38,973 |
| | Total remitted and collected ... | 9,23,830 | 16,106 | 9,39,936 |
| | Balance outstanding at the end of the year .. | 7,73,949 | 28,305 | 8,02,254 |
| | Amount suspended by competent authority ... | 1,03,362 | 384 | 1,03,746 |
| | Amount overdue ... ... ... ... | 93,464 | 1,088 | 94,552 |
| INTEREST | Arrears of interest suspended and overdue at commencement of the year. | 8,680 | 678 | 9,358 |
| | Interest falling due within the year ... ... | 68,514 | 1,898 | 70,412 |
| | Total interest for collection within the year ... | 77,194 | 2,576 | 79,770 |
| | Remitted during the year ... ... ... | 50 | ... | 50 |
| | Collected during the year ... ... .. | 69,087 | 2,634 | 71,721 |
| | Total remitted and collected ... | 69,137 | 2,634 | 71,771 |
| | Suspended by competent authority ... ... | 357 | ... | 357 |
| | Arrears of interest overdue end of the year ... | 6,153 | 146 | 6,299 |
| TOTAL PRINCIPAL AND INTEREST. | Remitted during the year ... ... ... | 1,013 | ... | 1,013 |
| | Collected during the year ... ... ... | 9,91,954 | 78,740 | 10,10,694 |
| | Under suspension at end of the year ... ... | 1,03,719 | 384 | 1,04,103 |
| | Overdue at end of the year ... ... ... | 99,617 | 1,234 | 1,00,851 |

STATEMENT XIII-C.—*Loans made under the Agriculturists and Land Improvement Loans Act during the official year* 1909-10 (Paragraph 19 of Report, page 31).

ACCOUNT OF LOCAL GOVERNMENT WITH GOVERNMENT OF INDIA.

| | Amount advanced to Local Government by Government of India. | | | Interest payable for the year by Local Government to Government of India at 3½ per cent. on mean outstanding. |
|---|---|---|---|---|
| | Outstanding at the commencement of the year. | Outstanding at the close of the year. | Mean outstanding. | |
| 1 | 2 | 3 | 4 | 5 |
| | Rs. | Rs. | Rs. | Rs. |
| Agriculturists' Loans Act ... ... | 9,07,677 | 7,73,949 | 8,40,813 | 29,428 |
| Land Improvement Loans Act ... ... | 32,301 | 28,305 | 30,303 | 1,061 |
| Total ... | 9,39,978 | 8,02,254 | 8,71,116 | 30,489 |

STATEMENT XIV.—*Financial Results of Loan Operations to Local Government for the official year ending* 1909-10 (Paragraph 19 of Report, page 32).

| | Agriculturists' Loans Act. | Land Improvement Loans Act. | Total both Acts. |
|---|---|---|---|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| 1. Interest payable for the year by the Local Government to the Government of India. | 29,428 | 1,061 | 30,489 |
| 2. Interest collected during the year ... ... ... | 69,087 | 2,634 | 71,721 |
| 3. Balance of interest accruing to Local Government, *i.e.*, difference between (1) and (2). | 39,659 | 1,573 | 41,232 |
| 4. Remissions of principal during the year ... ... ... | 963 | ..... | 963 |
| 5. Net result (profit or loss) for the year 1909-10 ... ... | +38,696 | +1,573 | +40,269 |
| 6. Net result for previous years ... ... 1908-09 ... ... | +46,230 | + 706 | +46,936 |
| 1907-08 ... ... | +35,382 | + 110 | +35,492 |
| 1906-07 ... .. | +26,130 | — 86 | +26,044 |
| 1905-06 ... ... | +26,050 | — 55 | +25,995 |
| 1904-05 ... ... | +18,657 | — 22 | +18,635 |
| 7. Expenditure on free grants-in-aid towards the construction of private protective works, or on establishments for well-boring or other outlay incurred from current revenue in connection with *takavi* transactions. | ..... | ..... | 950 |

STATEMENT XV.—*Progress of Settlement Operations during the year*

| District. | Date of inception of Settlement operations. | Area for Settlement. | | Area completed at the beginning of the year (before 1st July 1909). | |
|---|---|---|---|---|---|
| | | Total. | Cultivated. | Total. | Cultivated. |
| 1 | 2 | 3 | 4 | 5 | 6 |
| | | Sq. miles. | Acres. | Sq. miles. | Acres. |
| Thatôn (Second Circuit) ... ... | November 1908 ... ... | 1,502 | 397,728 | 501 | 132,576 |
| Hanthawaddy (First Circuit) ... ... | November 1907 ... ... | 1,582 | 702,696 | 878* | 390,387* |
| Pakôkku ... ... ... | October 1905 ... ... | 3,029* | 734,940* | 2,527* | 613,137* |
| Myingyan ... ... ... | October 1909 ... ... | 3,136 | 664,945 | ... | ... |
| Shwebo (Canal area) ... ... | October 1908 ... ... | 500 | 200,000 | 190 | 76,190 |
| Meiktila ... ... ... | November 1907 ... ... | 1,679 | 636,936 | 933 | 353,853 |
| | Total ... | 11,428 | 3,337,245 | 5,029 | 1,566,143 |

* Revised

STATEMENT XVI.—*Financial Results of Settlements sanctioned during the year*

| District. | Date of Settlement Officer's or Revision Settlement Officer's or Deputy Commissioner's Report. | Area in which Settlement sanctioned. | | Expiring Revenue Demand. | | |
|---|---|---|---|---|---|---|
| | | Total. | Cultivated. | *Thathameda.* | Land Revenue. | Total. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | | Sq. miles. | Acres. | Rs. | Rs. | Rs. |
| Thatôn (First Circuit) ... ... | 30th October 1908 ... | 935 | 273,000 | ... | 5,71,809 | 5,71,809 |
| Minbu ... ... ... | 12th March 1908 ... | 1,432 | 414,071 | 2,57,997 | 4,29,671 | 6,87,668 |
| | Total ... | 2,367 | 687,071 | 2,57,997 | 10,01,480 | 12,59,477 |

G. B, C. P. O.—No. 162, F. C., 9(c), 19-1-1911—485—J. A. P.

*ended the 30th June* 1910 (Paragraph 15 of Report, pages 25—27).

| Area completed during the year (1st July 1909 to 30th June 1910). | | Expenditure. | | Total cost to date for completed area (up to 30th June 1910). | | Remarks. |
|---|---|---|---|---|---|---|
| Total. | Cultivated. | Up to beginning of the year (before 1st July 1909). | During the year (after 1st July 1909). | Per square mile. | Per cultivated acre. | |
| 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| Sq. miles. | Acres. | Rs. | Rs. | Rs. | Annas. | |
| 751 | 198,864 | 48,616 | 68,586 | 94 | 6 | Second Settlement, No. 1 Party. |
| 528 | 234,141 | 1,32,491* | 87,791 | 157 | 6 | Third Settlement, No. 2 Party. |
| 502 | 121,803 | 3,27,952* | 1,36,375 | 153 | 10 | First Settlement, No. 3 Party. |
| 588 | 124,677 | ... | 42,411 | 72 | 5 | |
| 246 | 99,048 | 24,000 | 68,468 | 212 | 8 | First Settlement, No. 4 Party. |
| 559 | 276,005 | 1,24,789 | 81,423 | 138 | 5 | Second Settlement, No. 5 Party. |
| 3,174 | 1,054,538 | 6,57,848 | 4,85,054 | 139 | 7 | |

figures.

*ended the 30th June* 1910 (Paragraph 15 of Report, page 25).

| Sanctioned Revenue Demand. | | | Increase or decrease in total demand. | | Remarks. |
|---|---|---|---|---|---|
| *Thathameda.* | Land Revenue. | Total. | Total. | Percentage. | |
| 8 | 9 | 10 | 11 | 12 | 13 |
| Rs. | Rs. | Rs. | Rs. | | |
| ... | 7,06,381 | 7,06,381 | + 1,34,572 | + 23·53 | Second Settlement. Takes effect from 1st July 1910, in portion of area settled and from 1st July 1911 in remainder. |
| 2,26,7 7 | 5,97,725 | 8,24,432 | + 1,36,764 | + 19·89 | Second Settlement. Takes effect from 1st August 1910. |
| 2,26,707 | 13,04,106 | 15,30,813 | +2,71,336 | + 21·54 | |

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